

Main figures of the Fiscal Budget and Pension Fund Global excluding borrowing and lending transactions for 2010 and 2011

(NOK million)

	Estimated accounts 2010	Adopted budget 2011
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<i>Overall revenue of the Fiscal Budget</i>	1 053 683	1 113 185
Revenue from petroleum activities	292 436	313 018
Revenue excluding petroleum revenue	761 247	800 167
<i>Overall expenditure of the Fiscal Budget</i>	891 299	960 149
Expenditure on petroleum activities	20 697	25 011
Expenditure excluding petroleum activities	870 603	935 138
= Fiscal Budget surplus before transfers to the Pension Fund Global	162 384	153 036
- Net cash flow from petroleum activities	271 740	288 007
= Petroleum adjusted surplus	-109 356	-134 971
+ Transferred from the Pension Fund Global	109 356	134 971
= Fiscal Budget surplus	0	0
+ Net allocated to the Pension Fund Global	162 384	153 036
+ Fund revenue from interest and dividends	84 400	113 100
= Overall surplus of the Fiscal Budget and the Pension Fund	246 784	266 136

The borrowing and lending transactions, and financing requirements, of the Fiscal Budget for 2010 and 2011

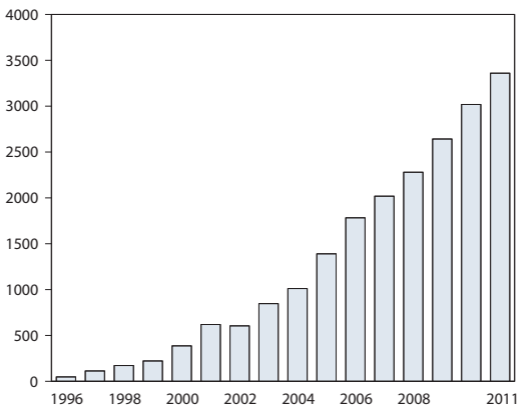
(NOK million)

	Estimated accounts 2010	Adopted budget 2011
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Lending, subscription for shares, etc.	139 026	89 630
- Repayment	72 286	76 240
- Fiscal Budget surplus	0	0
= Net financing requirements	66 740	13 389
+ Debt instalments	0	46 150
= Gross financing requirements of the Fiscal Budget	66 740	59 539

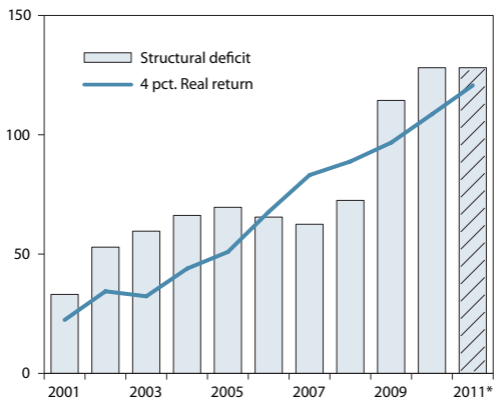
Market value of the Government Pension Fund Global.

NOK billion. End of the year



Source: Ministry of Finance.

Expected real return on the Government Pension Fund and structural, non-oil deficit. Billion 2010-kroner

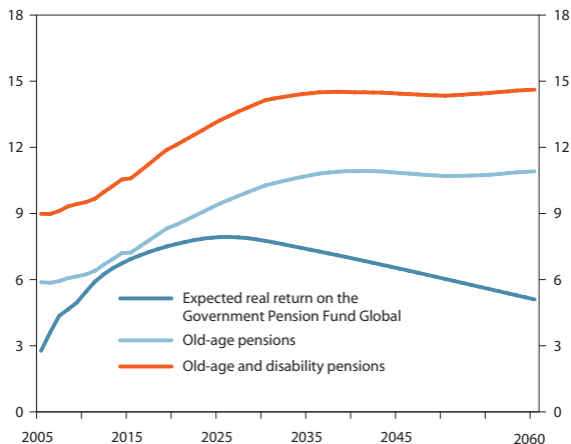


* Fiscal year

Source: Ministry of Finance.

¹ Statens petroleumfond for 2006.

Expected real return on the Government Pension Fund Global and central government pensions expenditure. Percent of Mainland GDP



Sources: Statistic Norway and Ministry of Finance.

Key figures for the petroleum sector

Oil price sensitivity
2010¹

2009 2010 2011 2015

Assumptions:

Crude oil price. NOK per barrel 388 475 485 451

Production. Mill. Sm³ oil equivalent 239 234 231 227

- Crude oil and NLG 136 129 122 112

- Natural gas 103 105 110 115

NOK billion:

Export value² 478 509 507 493 8,2

Accrued taxes³ 153 181 166 132 5,4

Net revenues from SDØE 95 96 101 91 2,2

Net cash flow⁴ 280 265 288 230 4,9

¹ Effects of an oil price increase of NOK 10 per barrel.

² Crude oil, natural gas, NGL and pipeline transport.

³ Income tax, Special tax on petroleum income, Area fee and carbon tax.

⁴ Taxes and excise duties, net revenues from SDØE (State Direct Financial Interest) and dividends from Statoil.

Sources: Statistics Norway, Ministry of Petroleum and Energy, Norwegian Petroleum Directorate and Ministry of Finance.

Fiscal Budget revenue and expenditure 2011

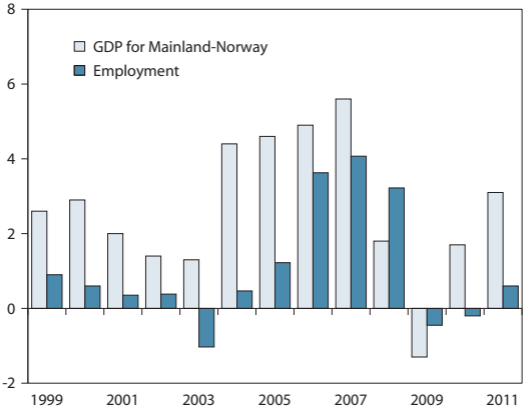
(NOK billion)

Fiscal Budget revenue (excl. petroleum)	800,2
Sum direct and indirect taxes from Mainland Norway	737,6
Taxes on wealth and income	202,4
Employer's and employee's social security contributions	229,8
Value added tax	206,7
Excise duties on tobacco and alcohol	20,3
Excise duties on cars, petrol, etc.	47,9
Excise duties on electricity	7,7
Customs revenue	2,5
Other indirect taxes	20,3
Revenue from government business operations	2,1
Interest and dividends	32,9
Other revenue	27,6
Fiscal Budget expenditure (excl. petroleum)	935,1
Retirement pension	128,2
Sickness allowance	36,4
Other social security payouts (social causes)	109,8
Disability and medical rehabilitation	23,0
Maternity, paternity and adoption pay	15,1
Unemployment benefit and payments relating to occupational rehabilitation	13,8
Regional health enterprises (hospitals)	102,5
General grants to local governments	126,8
Higher education and tertiary vocational education	26,2
Defence	39,3
Transportation (including operation and maintenance of classified roads)	29,0
Foreign aid (ODA approved)	26,3
Child benefits	15,0
Agricultural Agreement	13,3
Police and public prosecution	12,2
Interest on government debt	22,6
Other expenditure	195,6
Petroleum adjusted surplus	-153,0
Government net cash flow from petroleum sector	288,0

* In addition, there are 0.8 billion NOK to NORFUNDs primary capital that count as official development aid

GDP for Mainland-Norway and employment.

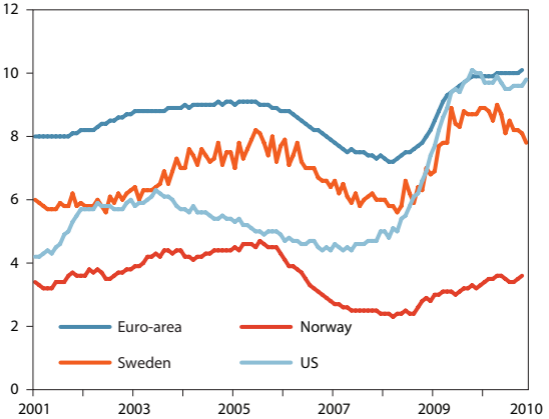
Change from previous year. Per cent



Sources: Statistic Norway and Ministry of Finance.

Unemployment

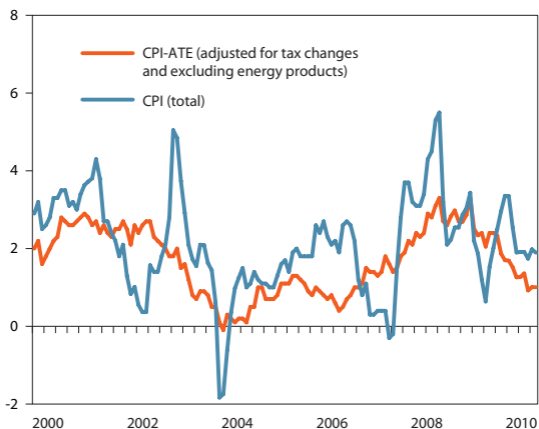
Per cent of labour force



Sources: Reuters EcoWin and Eurostat.

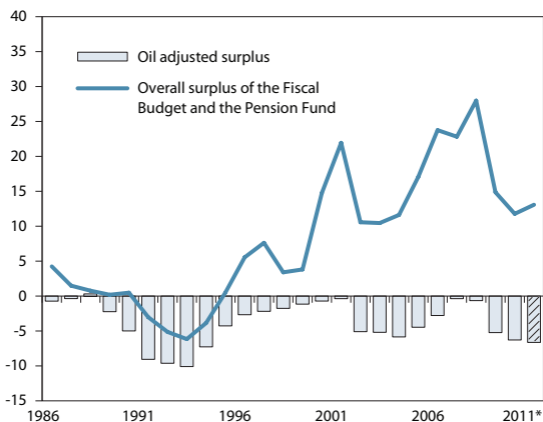
Consumer prices

Change from previous year. Per cent



Source: Statistic Norway.

Oil adjusted Fiscal Budget surplus and overall surplus of the Fiscal Budget and the Pension Fund. Per cent of GDP for Mainland-Norway



* Fiscal year

Sources: Statistic Norway and Ministry of Finance.

Expenditure and revenue for the fiscal year 2011

Expenditure

	Overall expenditure
Royal House	179 384
Government	286 100
Parliament	1 488 445
Supreme Court	75 018
Ministry of Foreign Affairs	33 645 654
Ministry of Education and Research	42 752 366
Ministry of Culture	8 466 538
Ministry of Justice and the Police	26 421 294
Ministry of Local Gov't and Regional Dev.	142 294 985
Ministry of Labour	42 348 270
Ministry of Health and Care Services	110 626 348
Ministry of Children, Equality and Social Incl.	31 135 738
Ministry of Trade and Industry	5 945 640
Ministry of Fisheries and Coastal Affairs	4 327 278
Ministry of Agriculture and Food	16 107 872
Ministry of Transport and Communications	29 387 800
Ministry of the Environment	4 582 581
Ministry of Government Adm., Reform and Church Affairs	5 747 793
Ministry of Finance	93 247 600
Ministry of Defence	39 248 552
Ministry of Petroleum and Energy	5 950 570
Various expenditure	9 773 000
State banks	88 121 701
Government petroleum activities	25 010 600
Government business operations	2 423 831
National Insurance Scheme	326 333 486
Government Pension Fund Global	288 007 400
Total expenditure	1 383 935 844

1. Revenue (ex repayments and transfer from the Government Pension Fund Global)

2. Expenditure (ex lending, debt instalments)

Operation expenditure

New construction

Transfers to others

Transfers to the Government Pension Fund Global

3. Surplus before borrowing and lending transactions before transfer from the Government Pension Fund Global (1-2)

4. Transfer from the Government Pension Fund Global

5. Surplus before borrowing and lending transactions (3+4)

(1000 NOK)

Operation expenditure	New construction	Transfers to others	Lending and borrowing transactions
17 109	-	162 275	-
286 100	-	-	-
1 268 207	64 100	156 138	-
75 018	-	-	-
5 117 135	29 800	27 741 109	757 610
3 400 735	28 803	36 322 828	3 000 000
1 528 052	31 798	6 906 688	-
23 611 993	591 037	2 218 264	-
350 480	1 000	141 943 505	-
20 897 640	363 650	11 086 980	10 000 000
3 733 372	17 598	106 865 878	9 500
6 522 143	66 427	24 547 168	-
1 661 120	40 500	4 244 020	-
3 005 998	652 370	668 910	-
1 510 889	9 553	14 587 430	-
13 215 000	10 677 200	5 495 600	-
2 521 153	430 084	1 631 344	-
3 784 272	692 274	1 271 247	-
8 318 400	240 100	38 539 100	46 150 000
28 644 621	9 907 852	696 079	-
2 725 620	18 000	3 206 950	-
9 773 000	-	-	-
655 315	149 612	11 454 325	75 862 449
10 600	25 000 000	-	-
-457 659	2 881 490	-	-
-	-	326 333 486	-
-	-	288 007 400	-
142 176 313	51 893 248	1 054 086 724	135 779 559

	Fiscal budget excl. the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl. the National Insurance Scheme
	881 353 069	231 832 200	1 113 185 269
	921 822 799	326 333 486	1 248 156 285
	142 176 313	-	142 176 313
	51 893 248	-	51 893 248
	439 745 838	326 333 486	766 079 324
	288 007 400	-	288 007 400
	-40 469 730	-94 501 286	-134 971 016
	134 971 016	-	134 971 016
	94 501 286	-94 501 286	-

Revenue

	Overall revenue
Taxes on wealth and income	202 400 000
Employer's and employee's social security contributions	229 800 000
Customs revenue	2 530 000
Value added tax	206 700 000
Excise duties on alcohol	12 325 000
Excise duties on tobacco	8 000 000
Excise duties on cars	31 292 000
Other excise duties	44 510 771
Total taxes and duties	737 557 771
Interests from government business operations	86 190
Other revenue from government business operations	1 967 751
Total revenue from government business operations	2 053 941
Interests from state banks	9 309 550
Interests from cash balance and other	12 554 192
Dividends exclusive Statoil	11 022 352
Interests and dividends (excl. Government business operations and Statoil)	32 886 094
Revenue from the ministries	27 669 463
Transfer from Norges Bank	-
Return of assets from The State Bank Insurance Fund	-
Total other revenue	27 669 463
Revenue from government petroleum activities	126 300 000
Taxes and duties on extraction of petroleum	173 900 000
Dividend from StatoilHydro	12 818 000
Total petroleum revenue	313 018 000
Repayments	76 240 199
Government Pension Fund Global	134 971 016
Total revenue	1 324 396 484

Borrowing and lending transactions

6. Loans, debt instalments, subscription of shares overall

Loans to the state banks

Debt instalments

Other loans, subscription of shares

7. Repayments

8. Loans (net) (6-7)

9. Overall financing requirements - of cash balance and borrowing and lending assets (8-5)

Operation revenue	Revenue related to new construction	Taxes, duties and other transfers	Repayments
-	-	202 400 000	-
-	-	229 800 000	-
-	-	2 530 000	-
-	-	206 700 000	-
-	-	12 325 000	-
-	-	8 000 000	-
-	-	31 292 000	-
-	-	44 510 771	-
-	-	737 557 771	-
-	-	86 190	-
500	1 755 551	211 700	-
500	1 755 551	297 890	-
-	-	9 309 550	-
-	-	12 554 192	-
-	-	11 022 352	-
-	-	32 886 094	-
16 973 208	319 806	10 376 449	-
-	-	-	-
-	-	-	-
16 973 208	319 806	10 376 449	-
103 000 000	16 400 000	6 900 000	-
-	-	173 900 000	-
-	-	12 818 000	-
103 000 000	16 400 000	193 618 000	-
-	-	-	76 240 199
-	-	134 971 016	-
119 973 708	18 475 357	1 109 707 220	76 240 199

	Fiscal budget excl. the National Insurance Scheme	National Insurance Scheme	Fiscal budget incl. the National Insurance Scheme
	135 779 559	-	135 779 559
	75 862 449	-	75 862 449
	46 150 000	-	46 150 000
	13 767 110	-	13 767 110
	76 240 199	-	76 240 199
	59 539 360	-	59 539 360
	-34 961 926	94 501 286	59 539 360

Macroeconomic developments. Percentage change from previous year¹⁾

NOK billion²⁾

	2009	2009	2010	2011
Private consumption	1 015,3	0,2	2,8	3,5
Public consumption	533,1	4,7	2,7	2,1
Gross fixed capital formation	519,6	-7,7	-3,4	4,6
Of which:				
Oil activities	134,4	5,8	-3,8	6,0
Mainland business sector	190,1	-15,4	-4,0	3,3
Residential construction	77,5	-18,9	-4,8	6,0
Public sector	85,9	7,0	3,3	5,1
Final demand from Mainland Norway ³⁾	1 901,8	-1,1	1,8	3,3
Exports	1 008,8	-4,0	0,8	1,8
Of which:				
Crude oil and natural gas	465,1	-1,2	-3,6	-2,8
Traditional goods	278,1	-8,2	5,1	4,9
Imports	656,3	-11,4	4,2	5,6
Of which:				
Traditional goods	409,1	-13,1	5,7	5,1
Gross Domestic Product	2 380,9	-1,4	0,5	2,1
- Of which: Mainland Norway	1 846,6	-1,3	1,7	3,1
Memo:				
Employment, persons	..	-0,4	-0,2	0,6
Unemployment rate				
(LFS, per cent of labour force)	..	3,2	3,5	3,6
Consumer price index	..	2,1	2,5	1,8
Consumer price index adjusted for tax changes and excluding energy products (CPI-ATE)	..	2,6	1,5	1,9
Wage growth	..	4,2	3¼	3¼
Crude oil price (NOK per barrel) ²⁾	..	388	475	485
Current account surplus (per cent of GDP)	..	13,1	16,3	15,3
Gross National Income (NOK billion)	..	2366,7	2544,0	2650,0

¹⁾ Calculated in constant 2007 prices unless otherwise indicated.

²⁾ Current prices.

³⁾ Excluding inventory changes.

Sources: Statistic Norway and Ministry of Finance.

Child benefit and cash benefit for 2010 and 2011

	2010-rules	2011-rules	Change 2010-2011
Annual child benefit rate	NOK 11 640	NOK 11 640	-
Lone Parent Rate (children 0-3 years old) ¹⁾	NOK 7 920	NOK 7 920	-
Extra child benefit allowance in Finnmark and North Troms	NOK 3 840	NOK 3 840	-
Annual cash benefit - full rate	NOK 39 636	NOK 39 636	-

¹⁾ Applicable only to lone parents receiving transitional benefit

Source: Ministry of Finance.

Direct tax and thresholds for 2010 and 2011

	2010- rules	2011- rules	Change 2010–2011
Tax rate on ordinary income			
Individuals ¹	28 pct.	28 pct.	-
Companies	28 pct.	28 pct.	-
Surtax			
<i>Bracket 1</i>			
Threshold	NOK 456,400	NOK 471,200	3 ¼ pct.
Rate ²	9.0 pct.	9.0 pct.	-
<i>Bracket 2</i>			
Threshold	NOK 741,700	NOK 765,800	3 ¼ pct.
Rate	12.0 pct.	12.0 pct.	-
Social security contribution			
Lower threshold for the payment			
of social security contribution	NOK 39,600	NOK 39,600	-
Levelling rate	25.0 pct.	25.0 pct.	-
<i>Rate</i>			
Wage income	7.8 pct.	7.8 pct.	-
Income from self-employment			
in primary sector	7.8 pct.	7.8 pct.	-
Income from other self-employment	11.0 pct.	11.0 pct.	-
Pension income, etc.	3.0 pct.	4.7 pct.	1.7 pct. points
Payroll tax			
Zone I	14.1 pct.	14.1 pct.	-
Zone Ia ³	14.1 pct.	14.1 pct.	-
Zone II	10.6 pct.	10.6 pct.	-
Zone III	6.4 pct.	6.4 pct.	-
Zone IV	5.1 pct.	5.1 pct.	-
Zone IVa	7.9 pct.	7.9 pct.	-
Zone V	0.0 pct.	0.0 pct.	-
Maximum effective marginal tax rates			
Wage income excl. payroll tax	47.8 pct.	47.8 pct.	-
Wage income incl. payroll tax	54.3 pct.	54.3 pct.	-
Pension income ⁴	43.0 pct.	44.7 pct.	1.7 pct. points
Primary sector			
self-employment income	47.8 pct.	47.8 pct.	-
Other self-employment income	51.0 pct.	51.0 pct.	-
Dividends and withdrawals ⁵	48.2 pct.	48.2 pct.	-
Personal allowance			
Class 1	NOK 42,210	NOK 43,600	3 ¼ pct.
Class 2 ⁶	NOK 84,420	NOK 87,200	3 ¼ pct.

¹ For taxpayers in Nord-Troms and Finnmark, the rate is 24.5 per cent.

² For taxpayers in Nord-Troms and Finnmark, the rate is 7 per cent in bracket 1.

³ In zone Ia, employers' social security contribution shall be paid at a rate of 10.6 per cent until the difference between what the enterprise actually pays and what the enterprise would have paid at a rate of 14.1 per cent equals the de minimis state aid threshold. In 2011, the threshold is NOK 530,000 per enterprise. For road transport companies in zone Ia, the threshold is NOK 265,000.

⁴ For pensioners that are subject to the tax limitation rule, the maximum effective marginal tax rate may reach 55 per cent.

⁵ Including 28 per cent corporation tax.

⁶ Taxpayers who support their spouse and single parents are taxed in class 2.

	2010- rules	2011- rules	Change 2010–2011
Basic allowance in wage income			
Rate	36.0 pct.	36.0 pct.	-
Lower limit	NOK 4,000	NOK 4,000	-
Upper limit ⁷	NOK 72,800	NOK 75,150	3 ¼ pct.
Basic allowance in pension income			
Rate	26.0 pct.	26.0 pct.	-
Lower limit	NOK 4,000	NOK 4,000	-
Upper limit	NOK 60,950	NOK 62,950	3 ¼ pct.
Special wage income allowance⁸	NOK 31,800	NOK 31,800	-
Special allowance for age	NOK 19,368	-	Abolished
Special allowance for disability, etc.	NOK 19,368	NOK 32,000	65 ¼ pct.
Special tax allowance for pensioners, etc.⁹			
Maximum amount		NOK 28,150	New
<i>Downscaling, level 1</i>			
Threshold		NOK 158,650	New
Rate		15.3 pct.	New
<i>Downscaling, level 2</i>			
Threshold		NOK 242,000	New
Rate		6.0 pct.	New
The tax limitation rule for the disabled, etc.¹⁰			
Levelling rate	55 pct.	55 pct.	-
<i>Tax-free net income</i>			
Single	NOK 113,700	NOK 117,400	3 ¼ pct.
Married couple	NOK 206,700	-	Abolished
Married person ¹¹		NOK 106,700	New
<i>Net wealth supplement</i>			
Rate	1.5 pct.	1.5 pct.	-
Threshold	NOK 200,000	-	Abolished
Threshold for single		NOK 200,000	New
Threshold for married person		NOK 100,000	New
Special allowance for taxpayers in Finnmark and Nord-Troms			
Class 1	NOK 15,000	NOK 15,000	-
Class 2	NOK 30,000	NOK 30,000	-
Seamen's allowance			
Rate	30.0 pct.	30.0 pct.	-
Upper limit	NOK 80,000	NOK 80,000	-

⁷ The sum of the basic allowance in wage income and of the basic allowance in pension income is limited upwards to the maximum basic allowance in wage income, i.e. NOK 75,150.

⁸ Taxpayers who only have wage income shall have the highest of the basic allowance in wage income and the special wage income allowance.

⁹ Replaces i.a. the tax limitation rule

¹⁰ The tax limitation rule also applies to single parents, but only if they receive transitional support.

¹¹ Married disabled people that receive spouse supplement, will retain present tax-free net income for married couples (but wage adjusted).

	2010- rules	2011- rules	Change 2010–2011
Fishermen's allowance			
Rate	30.0 pct.	30.0 pct.	-
Upper limit	NOK 150,000	NOK 150,000	-
Special allowance for self-employed within agriculture, etc.			
Income-independent allowance	NOK 54,200	NOK 54,200	-
Allowance rate above income-independent allowance	32.0 pct.	32.0 pct.	-
Maximum total allowance	NOK 142,000	NOK 142,000	-
Special allowance for high expenses related to illness			
Lower limit	NOK 9,180	NOK 9,180	-
Maximum annual allowance for premium paid to individual pension schemes			
	NOK 15,000	NOK 15,000	-
Allowance for travel between home and work			
Rate per km	NOK 1.50	NOK 1.50	-
Lower threshold	NOK 13,700	NOK 13,950	1.8 pct.
Maximum allowance for donations to voluntary organisations			
	NOK 12,000	NOK 12,000	-
Maximum allowance for paid union fees etc.			
	NOK 3,660	NOK 3,660	-
Home investment savings scheme for people under 34 years (BSU)			
Tax deduction rate	20.0 pct.	20.0 pct.	-
Maximum annual savings	NOK 20,000	NOK 20,000	-
Maximum total savings in the scheme	NOK 150,000	NOK 150,000	-
Parental allowance for documented expenses associated with childcare			
<i>Upper limit</i>			
One child	NOK 25,000	NOK 25,000	-
Supplement per additional child	NOK 15,000	NOK 15,000	-
Tax on net wealth¹²			
<i>Local government</i>			
Threshold	NOK 700,000	NOK 700,000	-
Rate	0.7 pct.	0.7 pct.	-
<i>Central government</i>			
Threshold	NOK 700,000	NOK 700,000	-
Rate	0.4 pct.	0.4 pct.	-

¹² The threshold values are for single taxpayers. For married couples who are assessed together for joint assets, the threshold values are double of those shown in the table.

	2010- rules	2011- rules	Change 2010–2011
Inheritance tax			
<i>Threshold</i>			
Level 1	NOK 470,000	NOK 470,000	-
Level 2	NOK 800,000	NOK 800,000	-
<i>Rates</i>			
<i>Children and parents</i>			
Level 1	6 pct.	6 pct.	-
Level 2	10 pct.	10 pct.	-
<i>Other beneficiaries</i>			
Level 1	8 pct.	8 pct.	-
Level 2	15 pct.	15 pct.	-
<i>Discount on shares¹³</i>	40 pct.	40 pct.	-
Wage allowance under the risk free rate of return allowance for sole proprietorships			
	15.0 pct.	15.0 pct.	-
Depreciation rates			
Asset group a (office equipment, etc.)	30 pct.	30 pct.	-
Asset group b (acquired goodwill)	20 pct.	20 pct.	-
Asset group c (lorries, buses, vans, etc.)	20 pct.	20 pct.	-
Asset group d (passenger cars, machinery and equipment, etc.)	20 pct.	20 pct.	-
Asset group e (ships, vessels, rigs, etc.)	14 pct.	14 pct.	-
Asset group f (aircraft, helicopters)	12 pct.	12 pct.	-
Asset group g (systems for transfer and distribution of electricity and electro technical equipment in power companies)	5 pct.	5 pct.	-
Asset group h (buildings and facilities, hotels, etc.) ¹⁴	4 (8) pct.	4 (8) pct.	-
Asset group i (offices etc.)	2 pct.	2 pct.	-
Asset group j (technical installations in offices and other commercial buildings)	10 pct.	10 pct.	-

¹³ The discount applies to non-listed shares and shares in general partnerships and limited partnerships. The discount is limited to an inheritance tax basis for these kinds of shares of up to NOK 10 million per beneficiary.

¹⁴ Simply structured buildings with an expected commercial lifetime of less than 20 years can be depreciated at the rate of 8 per cent.

Indirect tax rates for 2010 and 2011

Category of indirect tax	Rate in 2010	Rate in 2011	Change in pct.
<i>Value added tax, per cent of sales value¹</i>			
Ordinary rate	25	25	-
Reduced rate	14	14	-
Low rate	8	8	-
<i>Tax on alcoholic beverages</i>			
Spirit-based beverages in excess of 0.7 pct. alcohol by volume, NOK/pct. alcohol and litre	6.18	6.61	7.0
Other alcoholic beverages from 4.7 to 22 pct. alcohol by volume, NOK/pct. alcohol and litre	4.03	4.31	6.9
Other alcoholic beverages up to 4.7 pct. alcohol by volume, NOK/litre			
0.0-0.7 pct. alcohol by volume	-	-	-
0.7-2.7 pct. alcohol by volume	2.76	2.95	6.9
2.7-3.7 pct. alcohol by volume	10.41	11.13	6.9
3.7-4.7 pct. alcohol by volume	18.04	19.28	6.9
<i>Tax on tobacco goods</i>			
Cigars, NOK/100 grams	212	227	7.1
Cigarettes, NOK/100 units	212	227	7.1
Smoking tobacco, NOK/100 grams	212	227	7.1
Snuff, NOK/100 grams	82	92	12.2
Chewing tobacco, NOK/100 grams	82	92	12.2
Cigarette paper, NOK/100 units	3.23	3.45	6.8
<i>Motor vehicle registration tax</i>			
Passenger cars, etc. Tax category a ²			
Weight tax, NOK/kg			
Initial 1150 kg	35.67	36.31	1.8
Next 250 kg	77.74	79.14	1.8
Next 100 kg	155.51	158.31	1.8
Remainder	180.85	184.11	1.8
Motor effect tax, NOK/kW			
Initial 65 kW	55.10	0	-100.0
Next 25 kW	481.00	466.00	-3.1
Next 40 kW	1 297.33	1 320.68	1.8
Remainder	2 702.77	2 751.42	1.8
CO ₂ -emissions, NOK per grams/km			
Initial 115 g/km ³	0	0	-
Next 20 g/km	725.00	738.00	1.8
Next 40 g/km	731.00	744.00	1.8
Next 70 g/km	1 704.00	1 735.00	1.8
Remainder	2 735.00	2 784.00	1.8
Deduction per gram emission below 50 g/km. Only for vehicles with emissions below 50 g/km			
	609.00	738.00	21.2
Deduction per gram emission below 115 g/km. Only valid down to 50 g/km and only for vehicles with emissions below 115 g/km ³			
	609.00	620.00	1.8
Delivery vans class 2. Tax category b, ⁴ pct. of passenger car tax			
	22	22	-

¹ Change in Value Added Tax is stated in percentage points.

² Group a: Passenger cars, delivery vans class 1 and buses less than 6 meters in length, with up to 17 seats. For vehicles with no specification as to CO₂ emissions, piston displacement will be retained as a factor in determining the amount of tax.

³ The limit is changed from 120 g/km in 2010 to 115 g/km in 2011.

⁴ Group b: Delivery vans class 2. Change stated in percentage points.

Category of indirect tax	Rate in 2010	Rate in 2011	Change in pct.
Camper vans. Tax category c, ⁵ pct. of passenger car tax	22	22	-
Weasels. Tax category e, pct. of value	36	36	-
Motor cycles. Tax category f, unit tax, NOK	10 283	10 468	1.8
Motor effect tax, NOK/kW			
Initial 11 kW	0	0	-
Remainder	457.60	465.84	1.8
Piston displacement tax, NOK/cm ³			
Initial 125 cm ³	0	0	-
Next 775 cm ³	35.31	35.95	1.8
Remainder	77.45	78.84	1.8
Snow scooters. Tax category g			
Weight tax, NOK/kg			
Initial 100 kg	14.49	14.75	1.8
Next 100 kg	28.99	29.51	1.8
Remainder	57.95	58.99	1.8
Motor effect tax, NOK/kW			
Initial 20 kW	38.65	39.35	1.8
Next 20 kW	77.27	78.66	1.8
Remainder	154.53	157.31	1.8
Piston displacement tax, NOK/cm ³			
Initial 200 cm ³	3.03	3.08	1.7
Next 200 cm ³	6.04	6.15	1.8
Remainder	12.07	12.29	1.8
Taxis. Tax category h, ⁶ pct. of passenger car tax	40	40	-
Vintage cars. Tax category i, NOK per unit	3 386	3 447	1.8
Mini buses, Tax category j, ⁷ pct. of passenger car tax	40	40	-
<i>Annual tax on motor vehicles, NOK/year</i>			
Petrol vehicles and diesel vehicles with factory installed particle filter	2 790	2 840	1.8
Diesel vehicles without factory installed particle filter	3 245	3 305	1.8
Caravans	1 045	1 065	1.9
Motor cycles	1 705	1 735	1.8
Tractors, mopeds, etc.	395	400	1.3
<i>Annual weight-based tax, NOK/year</i>	varies	varies	1.8
<i>Re-registration tax</i>	varies	varies	1.8
<i>Marine engine tax, NOK/HP</i>	150.50	153.00	1.7
<i>Road usage tax on petrol, NOK/litre</i>	4.54	4.62	1.8
<i>Road usage tax on auto diesel, NOK/litre</i>			
Diesel (fossile)	3.56	3.62	1.7
Bio diesel	1.78	1.81	1.7

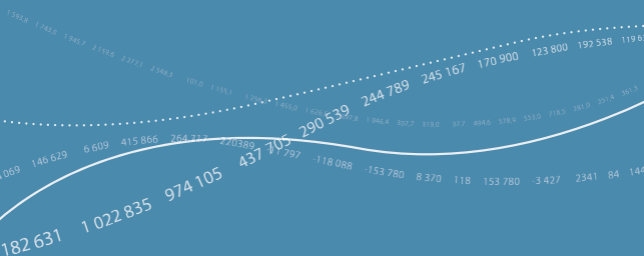
⁵ Group c: Campervans. Change stated in percentage points.

⁶ Group h: Taxi and transportation of disabled people. 100 pst. on CO₂-emissions. Change stated in percentage points.

⁷ Group j: Buses less than 6 meters in length, with up to 17 seats, of which at least 10 are forward-facing. Change stated in percentage points.

Category of indirect tax	Rate in 2010	Rate in 2011	Change in pct.
<i>Electricity tax, NOK/kWh</i>			
General rate	0.1101	0.1121	1.8
Reduced rate	0.0045	0.0045	-
<i>Base-tax on mineral oil, etc.</i>			
Mineral oil, NOK/litre	0.886	0.983	10.9
Mineral oil used in wood-processing industry, production of dyes and pigments, NOK/litre	0.126	0.126	-
<i>Lubricating oil tax, NOK/litre</i>	1.80	1.83	1.7
<i>CO₂ tax</i>			
Petroleum activities, NOK/litre or Sm ³	0.47	0.48	2.1
Mineral oil, NOK/litre	0.58	0.59	1.7
Mineral oil in domestic aviation, NOK/litre	0.68	0.69	1.5
Mineral oil in the wood-processing, herring meal and fish meal industries, NOK/litre	0.30	0.31	3.3
Petrol, NOK/litre	0.86	0.88	2.3
Natural gas, NOK/Sm ³	0.43	0.44	2.3
LPG, NOK/kg	0.65	0.66	1.5
Reduced rate for natural gas, NOK/Sm ³	0.05	0.05	-
<i>Sulphur tax, NOK/litre</i>	0.075	0.076	1.3
<i>Tax on emissions of NO_x, NOK/kg</i>	16.14	16.43	1.8
<i>Tax on the final disposal of waste, NOK/tonne</i>			
Landfills	275	280	1.8
Landfills with exemption from the ban on dumping waste	455	463	1.8
<i>Tax on health- and environmentally damaging chemicals</i>			
Trichloreten, NOK/kg	62.06	63.18	1.8
Tetrachloreten, NOK/kg	62.06	63.18	1.8
<i>Tax on greenhouse gases HFC and PFC</i>			
NOK/tonne CO ₂ -equivalents	208.68	212.44	1.8
<i>Tax on chocolate, etc., NOK/kg</i>			
	17.60	17.92	1.8
<i>Tax on non-alcoholic beverages</i>			
Finished product, NOK/litre	2.76	2.81	1.8
Concentrate (syrup), NOK/litre	16.83	17.13	1.8
<i>Sugar tax, NOK/kg</i>	6.82	6.94	1.8
<i>Tax on beverage packaging, NOK/unit</i>			
Base-tax on disposable packaging	1.02	1.04	2.0
<i>Environmental tax</i>			
a) Glass and metals	4.97	5.06	1.8
b) Plastics	3.00	3.05	1.7
c) Carton and cardboard	1.24	1.26	1.6
<i>Stamp duty, per cent of sales value</i>	2.5	2.5	-

Budget 2011



Key web sites:

Ministry of Finance: <http://www.regjeringen.no/fin>

Fiscal Budget: <http://www.statsbudsjettet.no/english>

The Tax Administration: <http://www.skatteetaten.no>

The Customs and Excise Authorities: <http://www.toll.no>

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