

## Budget 2004

# 2004



- key figures for the Norwegian economy
- main figures of the Fiscal Budget
- rates of direct and indirect taxes



FINANSDEPARTEMENTET

*Ministry of Finance*

## Main figures of the Fiscal Budget and the Government Petroleum Fund, excluding borrowing and lending transactions for 2003 and 2004

(NOK billion)

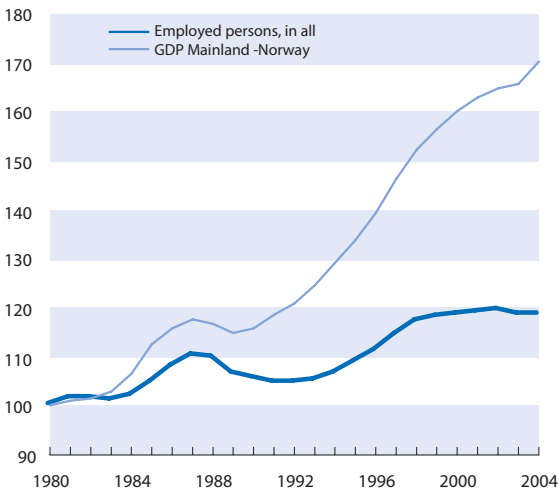
	Estimated accounts 2003	Adopted budget 2004
<i>Overall revenue of the Fiscal Budget</i>	697.6	698.1
Revenue from petroleum activities	189.8	164.5
Revenue excluding petroleum revenue	507.8	533.6
<i>Overall expenditure of the Fiscal Budget</i>	589.3	622.4
Expenditure on petroleum activities	18.7	21.1
Expenditure excluding petroleum activities	570.6	601.4
= Fiscal Budget surplus before transfers to the Government Petroleum Fund	108.3	75.7
- Net cash flow from petroleum activities	171.2	143.5
= Petroleum adjusted surplus	-62.8	-67.8
+ Transferred from the Government Petroleum Fund	62.8	67.8
= Fiscal Budget surplus	0	0
+ Net allocated to the Government Petroleum Fund	108.3	75.7
+ Fund revenue from interest and dividends	29.5	30.2
= Overall surplus of the Fiscal Budget and the Government Petroleum Fund	137.8	105.9

## The borrowing and lending transactions, and financing requirements, of the Fiscal Budget for 2003 and 2004

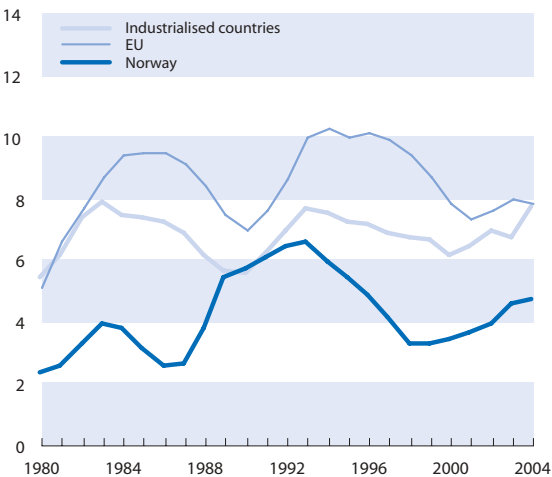
(NOK billion)

	Estimated accounts 2003	Adopted budget 2004
<i>Borrowing and lending transactions</i>		
Lending, subscription for shares, etc.	76.6	64.1
- Repayment	68.1	48.8
- Fiscal Budget surplus	0	0.0
= Net financing requirements	8.6	15.3
+ Debt instalments	4.8	43.0
= Gross financing requirements of the Fiscal Budget	13.4	58.3

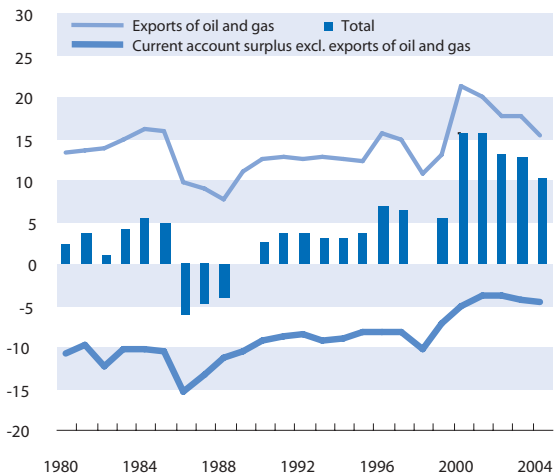
### Production and employment Index 1980 = 100



### Unemployment Per cent of labour force



**Current account surplus**  
Per cent of GDP



**Consumer price index**

Percentage change from same month the previous year



# Fiscal Budget revenue and expenditure 2004

(NOK billion)

<b>Fiscal Budget revenue (excl. petroleum)</b>	<b>533.6</b>
Sum direct and indirect taxes from Mainland Norway	491.7
Taxes on wealth and income	132.6
Employer's and employee's social security contributions	151.7
Value added tax, etc.	134.8
Excise duties on tobacco and alcohol	16.8
Excise duties on cars, petrol, etc.	35.6
Excise duties on electricity	4.4
Customs revenue	1.5
Other indirect taxes	14.3
Revenue from government business operations	2.0
Interest and dividends	21.5
Other revenue	18.4
<b>Fiscal Budget expenditure (excl. petroleum)</b>	<b>601.4</b>
Operational expenditure	89.0
Defence	19.3
Police and public prosecution	7.3
Transportation (including operation and maintenance of classified roads)	9.3
Judicial system and probation service	3.2
Social security service and Social Security Appeal Tribunal	4.8
Administration of direct and indirect taxes, incl. customs duties	4.1
Allocation to reserves	6.4
Other operational expenditure	34.6
Investments	19.8
Defence	9.3
Classified road facilities	4.5
National Rail Administration	1.9
The directorate of public construction and property	1.4
Other investments	2.7
Transfers	492.6
Retirement pension	79.3
Disability and medical rehabilitation	49.5
Sickness allowance	29.7
Other social security payouts (social causes)	14.6
Health expenditure of the National Insurance system	19.2
Maternity, paternity and adoption pay	9.5
Child benefits	14.2
Cash benefit for parents who stay at home with young children	2.9
Unemployment benefit and payments relating to occupational rehabilitation	20.9
Labour market measures	4.9
Block grants for municipalities and county administrations	44.7
Grants for day nurseries	10.5
Settlement of refugees and measures for immigrants	4.1
Grants for sheltered accommodation and nursing home places	3.4
Regional health enterprises (hospitals)	60.5
Agricultural Agreement	11.2
Foreign aid (ODA approved)	15.0
Higher education (incl. student financing)	27.5
Interest on government debt	19.3
Other transfers	51.7
Petroleum adjusted surplus	-67.8
Government net cash flow from petroleum sector	143.5

# Macroeconomic developments. Percentage change from previous year<sup>1)</sup>

NOK Billion

2002 2002 2003 2004

<i>Fixed prices</i>				
Private consumption	685.2	3.6	3.0	3.8
Public consumption	332.5	3.2	0.7	2.0
Gross fixed capital formation	259.3	-3.6	2.0	2.9
Oil activities <sup>2)</sup>	53.4	-4.6	22.3	11.5
Shipping	6.5	-38.8	12.1	-1.4
Mainland business sector	99.4	-6.4	-4.3	0.2
- Of which: Manufacturing industry and mining	22.2	6.9	-16.0	-11.0
Residential construction	51.9	-4.2	-2.1	1.6
Public sector	42.5	0.0	1.3	1.5
Total domestic demand <sup>3)</sup>	1305.3	2.1	1.6	3.1
Exports	630.5	-0.5	0.0	1.7
- Of which: Crude oil and natural gas	264.8	0.2	-0.7	0.5
- Traditional goods	199.8	1.3	0.4	3.3
Imports	415.1	1.7	2.4	3.6
- Of which: Traditional goods	272.0	4.7	3.5	4.2
Gross Domestic Product	1520.7	1.0	0.6	2.3
- Of which: Mainland Norway	1207.1	1.3	0.5	2.6
<i>Memo:</i>				
Employment, persons	..	0.2	-0.9	0.0
Consumer price index		1.3	2½	1¼
Consumer price index adjusted for tax changes and excluding energy products (CPI-ATE)	..	2.3	1¼	1¼
Wage growth	..	5.7	4½	4
Current account surplus (NOK billion).	..	200.6	202.3	162.9
Household savings rate (per cent of disposable income)	..	7.1	5.4	5.1
Unemployment rate (LFS, per cent of labour force)	..	3.9	4.5	4.7
Gross National Income (NOK billion)	..	1 524.6	1 579.2	1 607.0

<sup>1)</sup> Calculated in fixed 2000-prices.

<sup>2)</sup> Excl. services.

<sup>3)</sup> Incl. stock building.

Source: Statistic Norway and Ministry of Finance.

## Direct taxes and thresholds etc. for 2003 and 2004

	2003-rules	2004-rules	Changes relative to 2003 in pct.
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### *Income tax rates for individual taxpayers*

#### **Central Government income surtax**

Tax base: Personal income, i.e. gross labour and pension income

#### *Tax bracket 1*

Threshold, class 1 <sup>1</sup>	NOK 340 700	NOK 354 300	4.0
Threshold, class 2	NOK 364 000	NOK 378 600	4.0
Rate <sup>2</sup>	13.5 pct.	13.5 pct	

	2003-rules	2004-rules	Changes relative to 2003 in pct.
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#### *Tax bracket 2*

Threshold, class 1 and 2	NOK 872 000	NOK 906 900	4.0
Rate	19.5 pct.	19.5 pct.	

#### **Statutory tax rates on ordinary income**

Tax base: Ordinary income, i.e. labour, pension and capital income, less income tax reliefs

Standard tax rate	28.0 pct.	28.0 pct.	
Individuals in Finnmark and Northern Troms	24.5 pct.	24.5 pct.	

#### *Compulsory social security contributions to the National Insurance Scheme*

##### **Employees', self-employed and pensioner's social security contribution**

Wage income and income from self-employment in agriculture, forestry and fisheries

	7.8 pct.	7.8 pct.	
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Other income from self-employment <sup>3</sup>	10.7 pct.	10.7 pct.	
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Pension income etc.	3.0 pct.	3.0 pct.	
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Threshold for low income	NOK 23 000	NOK 23 000	0.0
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Contribution rate for low income	25.0 pct.	25.0 pct.	
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##### **Employer's social security contribution<sup>4,5</sup>**

Zone 1	14.1 pct.	14.1 pct.	0.0
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Zone 2	10.6 pct.	14.1 pct.	33.0
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Zone 3	6.4 pct.	8.3 pct.	29.7
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Zone 4	5.1 pct.	7.3 pct.	43.1
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Zone 5	0.0 pct.	0.0 pct.	0.0
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##### **Supplementary employer's social security contribution on wages in excess of 16 times the basic amount of the National Insurance Scheme**

Rate	12.5 pct.	12.5 pct.	
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Threshold (16 G)	NOK 895 424	NOK 934 030	4.4
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#### *Maximum effective marginal tax rates*

Ordinary income

(individual taxpayers and corporations)	28.0 pct.	28.0 pct.	
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Dividends received by individual taxpayers (as pct. of distributed dividends)

	28.0 pct.	28.0 pct.	
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Wages, excl. employer's social security contribution

	55.3 pct.	55.3 pct.	
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Wages, incl. employer's social security contribution

	64.7 pct.	64.7 pct.	
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Income from self-employment

	55.3 pct.	55.3 pct.	
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#### *Income tax allowances and tax credits*

Income tax allowances are deducted in the calculation of ordinary income only. Tax credits are deducted from assessed tax.

<sup>1</sup> The tax system operates with two classes. Most taxpayers are taxed in class 1. Single parents and married couples may be taxed in class 2 on income. Married couples will always be taxed in class 2 on wealth.

<sup>2</sup> The tax rate in Tax Bracket 1 is 9.5 pct. for taxpayers in Finnmark and Northern Troms

<sup>3</sup> The tax rate is 7.8 pct. on income from self-employment in excess of 12 times the basic amount of the National Insurance Scheme. The average basic amount of the National Insurance system is NOK 55 964 in 2003 and approximately NOK 58 377 in 2004.

<sup>4</sup> For employees who are 62 years or older, the employer's social security contribution is 4 pct. lower than the stated rates, subject to it not becoming negative.

<sup>5</sup> Employer's social security contribution (in 2004) will be based on the rates for zones 2, 3 and 4 in 2003, as long as the difference between the social security contributions based on the highest rate (14.1%) and the social security based on the lower rates in 2003, do not exceed NOK 270 000 for one year.

	2003-rules	2004-rules	Changes relative to 2003 in pct.
<i>Standard reliefs:</i>			
<b>Standard allowances</b>			
Class 1	NOK 31 600	NOK 32 900	4.1
Class 2	NOK 63 200	NOK 65 800	4.1
<b>Basic allowance</b>			
Rate	24.0 pct.	24.0 pct.	
Upper threshold	NOK 45 700	NOK 47 500	3.9
Minimum pension income allowance	NOK 4 000	NOK 4 000	0.0
<b>Minimum wage income allowance<sup>6</sup></b>	NOK 31 800	NOK 31 800	0.0
<i>Non standard reliefs:</i>			
Parent allowance for documented expenditure on childcare			
<i>Upper threshold</i>			
One child	NOK 25 000	NOK 25 000	0.0
Two children or more	NOK 30 000	NOK 30 000	0.0
<b>Allowance for work related travel expenses</b>			
Rate per. km	NOK 1.4	NOK 1.4	0.0
Allowance threshold	NOK 9 200	NOK 9 200	0.0
<b>Maximum allowance for gifts to voluntary organisations</b>	NOK 6 000	NOK 6 000	0.0
<b>Maximum allowance for labour union fees etc. paid</b>	NOK 1 450	NOK 1 800	24.1
<b>Allowance for individuals in Finnmark and Northern Troms</b>			
Class 1	NOK 15 000	NOK 15 000	0.0
Class 2	NOK 30 000	NOK 30 000	0.0
<b>Fisherman's and seaman's allowance</b>			
Rate	30 pct.	30 pct.	
Upper threshold	NOK 80 000	NOK 80 000	0.0
<b>Special allowance for self-employed farmers a.o.</b>			
Income independent allowance	NOK 36 000	NOK 36 000	0.0
Allowance rate above income independent allowance	19.0 pct.	19.0 pct.	
Maximum allowance	NOK 61 500	NOK 61 500	0.0
<b>Allowance for premiums to occupational pension schemes in the private and public sector</b>	unlimited	unlimited	
<b>Maximum allowance for premium to individual pension savings schemes (IPA)</b>	NOK 40 000	NOK 40 000	0.0
<b>Allowance for interest expenses</b>	unlimited	unlimited	
<b>Allowance for high expenses related to sickness</b>	unlimited	unlimited	

<sup>6</sup> Employees will benefit from the higher of the basic allowance and the special labour income allowance.



	2003-rules	2004-rules	Changes relative to 2003 in pct.
<b>Tax credits for home savings scheme for youths under the age of 34 (BSU)</b>			
Rate of tax credit	20.0 pct.	20.0 pct.	
Maximum annual savings	NOK 15 000	NOK 15 000	0.0
Maximum savings under the scheme	NOK 100 000	NOK 100 000	0.0
<i>Special tax rules for pensioners, disabled and single parents<sup>7</sup></i>			
<b>Old age and disability allowance.</b>	NOK 18 360	NOK 18 360	0.0
<i>Special tax shelter for low ordinary income</i>			
Applicable until normal tax rules for ordinary income are more favourable			
Tax rate	55.0 pct.	55.0 pct.	
<i>Tax free net income<sup>8</sup></i>			
Singles	NOK 85 200	NOK 88 600	4.0
Married couples	NOK 138 300	NOK 143 800	4.0
<i>Wealth surcharge</i>			
Rate	2.0 pct.	2.0 pct.	
Limit	NOK 200 000	NOK 200 000	0.0
<i>Universal cash transfers</i>			
Transfers for dependent children	NOK 11 664	NOK 11 640	-0.2
<i>Non universal cash transfers</i>			
Additional child transfer supplement for single providers with children under 3 years <sup>9</sup>			
	NOK 7 884	NOK 7 920	0.5
Additional transfer for children in Finnmark and Northern Troms			
	NOK 3 792	NOK 3 840	1.3
Additional transfer for parents with children not in day-care centres.			
Maximum annual rate <sup>10</sup>	NOK 43 884	NOK 43 884	0.0
<i>Split model</i>			
<b>Imputed rate of return</b>	10.0 pct.	7.0 pct.	-30.0
<b>Tax rules for imputed personal income for non-professional occupations under the split model</b>			
Taxed as personal income	0 – 16 G	0 – 16 G	
	75 – 134 G	75 – 134 G	
Taxed as ordinary income	16 – 75 G	16 – 75 G	
	Over 134 G	Over 134 G	

<sup>7</sup> These rules only apply to single parents who receive transitional benefits.

<sup>8</sup> Net income calculated as gross labour, pension and capital income, less the basic allowance (and any fisherman or seaman allowance and allowance for income from self-employment in agriculture). Cost of capital and interest expenses are also included. Standard allowance and old age and disability allowance are not included in the calculation.

<sup>9</sup> Applies only to single parents who receive maximum transitional benefits.

<sup>10</sup> Maximum rate of cash benefit for parents was increased by NOK 657 effective 1 August 2003. In total, the overall cash benefit paid in 2003 was NOK 39 285 per child.

	2003-rules	2004-rules	Changes relative to 2003 in pct.
<i>Other rules for the calculation for imputed income</i>			
<b>Imputed income from owner-occupied housing (incl. holiday homes)</b>			
<i>Tax bracket 1</i>			
Threshold <sup>11</sup> for assessed value of housing	NOK 80 000	NOK 90 000	12.5
Rate	2.5 pct.	2.5 pct.	
<i>Tax bracket 2</i>			
Threshold for assessed value of housing	NOK 451 000	NOK 451 000	0.0
Rate	5.0 pct.	5.0 pct.	
<i>Tax on net wealth</i>			
	Thresholds. NOK	Rates	
<i>Local Government</i>	0 – 120 000	0.0 pct.	
	120 000 and over	0.7 pct.	
<i>Central Government</i>			
Class 1	0 – 120 000	0.0 pct.	
	120 000 – 540 000	0.2 pct.	
	540 000 and over	0.4 pct.	
Class 2	0 – 150 000	0.0 pct.	
	150 000 – 580 000	0.2 pct.	
	580 000 and over	0.4 pct.	
<i>Corporate taxation</i>			
<b>Statutory corporate tax rate (ordinary income)</b>			
	28.0 pct.	28.0 pct.	
<b>Depreciation rates</b>			
Group a (office equipment etc.)	30 pct.	30 pct.	
Group b (acquired goodwill)	20 pct.	20 pct.	
Group c (lorries, trucks, buses, vans etc.)	20 pct.	20 pct.	
Group d (passenger cars, machinery, furniture and fixtures etc.)	20 pct.	20 pct.	
Group e (ships, vessels, rigs etc.)	14 pct.	14 pct.	
Group f (aircrafts)	12 pct.	12 pct.	
Group g (structures for transmission and distribution of electric power and electro-technical equipment in hydroelectric powerplants).	5 pct.	5 pct.	
Group h (constructions and buildings, hotels etc.) <sup>12</sup>	4 (8) pct.	4 (8) pct.	
Group i (commercial buildings).	2 pct.	2 pct.	

Source: Ministry of Finance.

<sup>11</sup> For holiday homes there is no lower threshold of NOK 90 000 for tax bracket 1.

<sup>12</sup> Buildings of a simple construction that are assumed to have a commercial service life of less than 20 years may be depreciated at a rate of 8 pct.

# Indirect Tax Rates for 2003 and 2004

Change  
in pct.

Tax category

2003

2004

Change  
in pct.

## VAT, per cent of sales value

Ordinary rate	24	24	-
Reduced rate	12	12	-
Low rate	-	6	-

## Alcoholic beverages

Spirits and spirits-based coolers etc. above 0.7 pct.

NOK/per cent per litre	varies	5.54	varies
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Other alcoholic beverages from 4.75 to 22 pct.

NOK/per cent per litre	3.55	3.61	1.8
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Other alcoholic beverages up to 4.75 pct., NOK/litre

a) 0.00-0.70 percentage of alcohol	1.55	1.58	1.8
b) 0.70-2.75 percentage of alcohol	2.43	2.47	1.8
c) 2.75-3.75 percentage of alcohol	9.18	9.35	1.8
d) 3.75-4.75 percentage of alcohol	15.89	16.18	1.8

## Tobacco

Cigars, NOK per 100 grams	174	177	1.7
Cigarettes, NOK per 100 units	174	177	1.7
Smoking tobacco, NOK per 100 grams	120	177	47.5
Snuff, NOK per 100 grams	56	57	1.8
Chewing tobacco, NOK per 100 grams	56	57	1.8
Cigarette paper, NOK per 100 units	2.60	2.70	3.8

## Purchase tax on vehicles

Vehicles, Category a (passenger cars)

Weight tax, NOK per kg

Initial 1 150 kg	33.40	34.00	1.8
Next 250 kg	66.80	68.00	1.8
Next 100 kg	133.61	136.01	1.8
Remainder	155.38	158.18	1.8

Piston displacement tax, NOK per cm<sup>3</sup>

Initial 1 200 cm <sup>3</sup>	9.86	10.04	1.8
Next 600 cm <sup>3</sup>	25.82	26.28	1.8
Next 400 cm <sup>3</sup>	60.73	61.82	1.8
Remainder	75.86	77.23	1.8

Motor effect tax, NOK per kW

Initial 65 kW	129.01	131.33	1.8
Next 25 kW	470.53	479.00	1.8
Next 40 kW	941.36	958.30	1.8
Remainder	1 593.01	1 621.68	1.8

Vehicles, category b, per cent of category a

	20	20	-
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Vehicles, category c, per cent of category a

	13	13	-
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Vehicles, category d, per cent of category a

	55	55	-
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Vehicles, category e, per cent of value

	36	36	-
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Vehicles, category f, unit tax

	8 869	9 029	1.8
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Piston displacement tax, NOK per cm<sup>3</sup>

Initial 125 cm <sup>3</sup>	0	0	-
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Next 775 cm <sup>3</sup>	30.47	31.02	1.8
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Remainder	66.80	68.00	1.8
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Motor effect tax, NOK per kW

Initial 11 kW	0	0	-
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Remainder	394.71	401.81	1.8
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Tax category	2003	2004	Change in pct.
<b>Vehicles, category g per cent of category a</b>			
weight tax, NOK per kg			
Initial 100 kg	12.50	12.73	1.8
Next 100 kg	25.00	25.45	1.8
Remaining	49.99	50.89	1.8
Piston displacement tax, NOK per cm <sup>3</sup>			
Initial 200 cm <sup>3</sup>	2.61	2.66	1.8
Next 200 cm <sup>3</sup>	5.21	5.30	1.8
Remainder	10.41	10.60	1.8
Motor effect tax, NOK per kW			
Initial 20 kW	33.33	33.93	1.8
Next 20 kW	66.65	67.85	1.8
Remainder	133.30	135.70	1.8
Vehicles, category h, per cent of category a	40	40	-
Vehicles, category i, NOK	2 920	2 973	1.8
Vehicles category j, per cent of value	35	35	-
<b>Annual tax, NOK per year</b>			
Ordinary rate	2 360	2 755	16.7
Motor cycles	1 180	1 550	31.4
Caravans	905	920	1.7
Vehicles with a total weight exceeding 3.5 tons	1 370	1 745	27.4
Tractors, mopeds, etc.	-	350/175	-
<b>Annual weight based tax, NOK per year</b>	varies	varies	1.8
<b>Re-registration tax</b>	varies	varies	1.8
<b>Petrol, NOK per litre</b>			
Leaded	4.72	4.80	1.7
Unleaded	3.89	3.96	1.8
<b>Autodiesel, NOK per litre</b>			
High sulphur content	2.83	2.88	1.8
Low sulphur content	3.17	3.23	1.9
<b>Marine engines, NOK per HP</b>	129.50	132.00	1.9
<b>Electricity, NOK per kWh</b>			
Consumption tax	0.095	0.0967	1.8
<b>Lubricating oil, NOK per litre</b>	1.56	1.59	1.9
<b>Mineral products</b>			
Base-tax on heating oil			
Mineral oil, NOK per litre	0.398	0.405	1.8
CO <sub>2</sub> -tax, ordinary rate			
Petroleum activity, NOK per litre or Sm <sup>3</sup>	0.75	0.76	1.3
Mineral oil, NOK per litre	0.50	0.51	2.0
Petrol, NOK per litre	0.75	0.76	1.3
CO <sub>2</sub> -tax, reduced rate			
Mineral oil, NOK per litre	0.29	0.30	3.4
Petrol, NOK per litre	0.27	0.27	0.0

Tax category	2003	2004	Change in pct.
<b>Sulphur tax, ordinary rate</b>			
Mineral oil, NOK per litre	0.07	0.07	0.0
<b>Sulphur tax, reduced rate</b>			
Mineral oil, NOK per litre	0.028	0.029	3.6
<b>Waste tax</b>			
<b>Landfills, NOK per ton</b>			
Landfills – high environmental standard	327	400	22.3
Landfills – low environmental standard	427	522	22.2
Until 1 July 2004:			
<b>Incineration plants, NOK per ton</b>			
Basic tax	82	83	1.2
Additional tax	245	250	2.0
From 1 July 2004:			
Incineration plants, NOK per waste unit	-	varies	-
CO <sub>2</sub> -tax on incinerated waste, NOK per ton	-	39.70	-
<b>Tax on health- and environmentally damaging chemicals</b>			
Tax on trichloreten, NOK per kg	53.55	54.51	1.8
Tax on tetrachloreten, NOK per kg	53.55	54.51	1.8
<b>Tax on greenhouse gases HFC and PFC</b>			
NOK per ton CO <sub>2</sub> -equivalents	180	183.24	1.8
<b>Chocolate and sweets, NOK per kg</b>			
	15.18	15.45	1.8
<b>Non-alcoholic beverages</b>			
Finished product, NOK per litre	1.55	1.58	1.8
Concentrate (syrup), NOK per litre	9.47	9.64	1.8
Carbonate, NOK per kg	62.87	64.00	1.8
<b>Tax on beverage packaging, NOK per unit</b>			
<b>Environmental tax</b>			
a) Glass and metals	4.28	4.36	1.9
b) Plastics	2.58	2.63	1.9
c) Carton	1.07	1.09	1.9
Base-tax on disposable beverage packaging.	0.87	0.89	2.3
<b>Sugar, NOK per kg</b>	5.88	5.99	1.9
<b>Document tax, per cent of sales value</b>	2.5	2.5	-

# 2004



**Ministry of Finance**

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