

**Information communicated by the EFTA States regarding State aid granted under the Act referred to in point 1j of Annex XV of the EEA Agreement (Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty) (General Block Exemption Regulation)**

**PART I**

Aid reference	GBER 44/2014/R&D&I	
EFTA State	Norway	
EFTA State reference number		
Granting authority	Name	Ministry of Finance
	Postal address	P.O Box 8008 Dep NO-0030 Oslo, Norway
	Web address	www.fin.dep.no
Title of the aid measure	Tax credit scheme for research and development projects (the so-called Skattefunn scheme)	
National legal basis (Reference to the relevant national official publication)	The Norwegian Tax Act of 26 March 1999 No 14 section 16-40	
Web link to the full text of the aid measure	<a href="https://lovdata.no/dokument/NL/lov/1999-03-26-14">https://lovdata.no/dokument/NL/lov/1999-03-26-14</a> <a href="https://lovdata.no/dokument/SF/forskrift/1999-11-19-1158/KAPITTEL_16#KAPITTEL_16">https://lovdata.no/dokument/SF/forskrift/1999-11-19-1158/KAPITTEL_16#KAPITTEL_16</a>	
Type of measure	<input checked="" type="checkbox"/> Scheme	
Amendment of an existing aid scheme or <i>ad hoc</i> aid		EFTA Surveillance Authority aid reference
	<input checked="" type="checkbox"/> Prolongation	GBER 11/09/R&D
Duration	<input checked="" type="checkbox"/> Scheme	01/01/2015 to 01/01/2025
Economic sector(s) concerned	<input checked="" type="checkbox"/> All economic sectors eligible to receive aid	
Type of beneficiary	<input checked="" type="checkbox"/> SME	
	<input checked="" type="checkbox"/> Large undertakings	
Budget	Total annual amount of the budget planned under the scheme	Estimated to NOK 2 350 million for 2015
Aid instrument	<input checked="" type="checkbox"/> Tax advantage or tax exemption	

**PART II**

Primary objective - General objectives (list)	Objectives (list)		Maximum aid intensity in % or Maximum annual aid amount in ...national currency (in full amounts)	SME - bonuses in %
Aid for research, development and innovation (Arts. 25 - 30)	Aid for research and develop- ment projects (Art. 25)	<input checked="" type="checkbox"/> Industrial research (Art. 25(2) b))	24.66%	2.74%
		<input checked="" type="checkbox"/> Experimental development (Art. 25(2)(c))	24.66%	2.74%