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EFTA SURVEILLANCE  
AUTHORITY

Advokat Stein Nygaard  
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**Subject: Foreign undertaking excluded from differentiated social security tax in 2007 (complaint)**  
- *Closure of case*

Reference is made to your complaint dated 20 October 2016 to the Competition and State Aid directorate of the EFTA Surveillance Authority (“the Authority”) regarding a foreign undertaking excluded from differentiated social security tax for the year 2007. Reference is also made to the Authority’s letter of 19 June 2017 setting out its preliminary view that the matter referred to in your complaint did not entail a violation of the state aid rules of the EEA Agreement. Finally, reference is made to your response to that letter by letter dated 17 July 2017.

Your latest letter does not provide any new information nor new arguments leading the Authority to change its preliminary views presented in the letter of 19 June 2017.

The Authority stresses that the Norwegian scheme at issue did not discriminate between undertakings registered in Norway and undertakings not registered in Norway. In order to be eligible for the aid scheme, as approved by the Authority with its Decision No 228/06/COL of 19 July 2006, the undertakings had to be registered within the eligible area. Thus, under the scheme, as approved by the Authority, no undertaking could benefit from the scheme if it were not registered in the eligible area; regardless of whether it would be registered in Oslo or abroad. It is the Authority’s understanding that the change made to the scheme by the Norwegian authorities for the income year 2007 also applied to all undertakings, regardless of whether they were registered in Norway or another EEA state.

That your client might have misunderstood the relevant Norwegian legislation and might have received incorrect information from business partners does not entail that the Norwegian authorities have violated the state aid rules of the EEA Agreement.

As your letter of 17 July 2017 has not provided any information leading the Authority to change its preliminary position set out in the letter of 19 June 2017, the Authority has decided that there are no grounds for pursuing your complaint further. You are hereby informed that the case opened on the basis of your complaint has been closed.

Yours sincerely,

Gjermund Mathisen  
Director  
Competition and State Aid Directorate

*This document has been electronically signed by Gjermund Mathisen.*