

STATE AID SCOREBOARD 2022

Based on annual expenditure
reports from 2015-2021

Published December 2023

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INTRODUCTION

State aid is selective financial assistance - provided by public bodies to entities active in a commercial environment - which can distort competition and trade within the European Economic Area (EEA). Such assistance can take many forms, for example, direct grants, tax concessions, favourable loans, or capital investments on preferential terms.

To prevent undue distortions of competition and trade within the EEA, the EEA Agreement contains a general prohibition on state aid. The rules seek to ensure equal opportunities for firms across Europe and prevent government spending from protecting national companies from competition. However, the general prohibition is subject to exemptions, recognising that public intervention can correct market failures and promote common objectives.

The EFTA Surveillance Authority (ESA) keeps under review all state aid existing in the EFTA States: Iceland, Liechtenstein, and Norway.¹ As a general rule, the EFTA States must notify new aid to ESA and await the outcome of ESA's assessment of the compatibility of the aid before putting it into effect. [The General Block Exemption Regulation](#) (GBER) exempts, however, specific categories of aid from these requirements. Such spending is deemed *a priori* to be compatible aid without the need for prior scrutiny by ESA. In those circumstances, a grantor needs only to complete a brief information form on its plans to implement aid.

In order for ESA to monitor ongoing compliance with the EEA state aid rules, the EFTA States are required to submit to ESA *annual expenditure reports* on the amounts of aid granted in the previous year.² These annual reports comprise all *state aid*, *i.e.* public spending that falls within the

scope of Article 61(1) EEA, but which is deemed compatible with the EEA Agreement, namely: notified aid that has been authorised by decision, GBER-compatible aid and aid that existed prior to the EEA Agreement. The annual reports exclude *de minimis* expenditure, as this does not constitute aid under Article 61(1) EEA. The reports also exclude compensation for Services of General Economic Interest, as this type of spending either does not constitute aid under *Altmark* or is subject to a separate [reporting obligation](#).

The State Aid Scoreboard ("the Scoreboard") is a yearly publication that summarises the information provided in the annual reports.³ This latest edition of the Scoreboard covers the reporting period from 2004 to 2021. The purpose of the Scoreboard is to provide a benchmarking tool for comparing state aid spending in the EFTA States and across the EEA and establish a statistical basis from which to measure progress on reforms and policy objectives.

The Scoreboard is based on the same methodology as [the Scoreboard for the EU Member States](#) issued by the European Commission. However, unlike the Treaty on the Functioning of the European Union (TFEU), the EEA Agreement does not cover trade in most agricultural and fishery products. As a result, EU aid to these sectors may therefore somewhat distort the EEA comparisons.⁴ Furthermore, as the Commission excludes aid to railways and aid related to the 2007-2008 financial crisis in their main calculations, these categories of aid are also excluded in the EFTA Scoreboard. With regard to support granted to remedy the COVID-19 pandemic, such aid is included in line with the Commission methodology. Expenditure figures for all categories of aid are available in Excel format on [ESA's website](#) and in the annexes A-C to this report.

¹ Switzerland is a member of EFTA, but it is not a Contracting Party to the EEA Agreement. The term "EFTA States", in this Scoreboard, thus only refers to Iceland, Liechtenstein and Norway, in line with Article 2(b) of the EEA Agreement.

² In accordance with Article 21(1) in Part II of [Protocol 3 to the Surveillance and Court Agreement](#) and Article 11(b) of GBER.

³ Article 6 of [Decision No 195/04/COL](#) provides that the ESA shall publish a synthesis of the annual reports.

⁴ According to Article 8(3) of the EEA Agreement, the provisions of the agreement shall apply only to products falling within Chapters 25 to 97 of the Harmonized System, excluding the products listed in Protocol 2. However, products listed in Protocol 3 also fall within the scope of the EEA Agreement, subject to the specific arrangements set out in that Protocol.

MAIN FINDINGS

State aid spending increased in the EFTA States in 2021, both in absolute amounts and relative to GDP. Overall, state aid granted by the EFTA States totalled more than EUR 8 billion in 2021, up from EUR 5.9 billion in 2020.

The increase in aid spending was largely due to the introduction of various schemes intended to remedy the effects of the COVID-19 pandemic, which totalled around EUR 2.4 billion. The increase was further due to larger spending on environmental objectives as well as on research, development and innovation, which reflects both national priorities and common EEA objectives.

The impact of the revised General Block Exemption Regulation (GBER), introduced in July 2014, continued to be noticeable in 2021. GBER measures accounted for 70 % of all measures with reported expenditure and aid granted under the GBER accounted for 23 % of all aid spending in the EFTA States.

Norway

Norway reported aid expenditure of around EUR 7.6 billion in 2021 — a nominal increase of 33% compared to 2020, and 0.6 percentage points relative to GDP. The rise was due primarily to increased spending on COVID-19 measures and environmental objectives.

In 2021, Norway continued to grant most of its aid to environmental objectives, which accounted for 33 % of total aid. Tax concessions were the main aid instrument used by Norway, representing more than 52 % of all aid expenditure. Norway increased its use of the GBER, and GBER exempted aid

accounted for 23% of all aid expenditure in Norway in 2021.

Iceland

Iceland reported aid expenditure of around EUR 500 million in 2021 — a nominal increase of 190% compared to 2020, and 1.4 percentage points relative to GDP. A comparison with the other EEA States shows that Iceland's overall aid expenditure relative to GDP was at the EU average.

Iceland granted most of its aid to COVID-19 measures and R&D&I, which accounted for around 44% and 24% of all state aid spending in 2021, respectively. Direct grant was the main aid instrument used by Iceland and represented more than 50% of all aid expenditure.

Notably, Iceland increased its use of the GBER procedure; in 2021, GBER aid accounted for 18% of all aid expenditure in Iceland.

Liechtenstein

Liechtenstein reported aid expenditure of around EUR 6.32 million in 2021 — a nominal increase of around 17% compared to 2020.

Environmental objectives, accounted for around 75% of all aid spending in Liechtenstein in 2021, and all aid was granted via direct grants. Liechtenstein did not introduce any measures related to the COVID-19 pandemic in 2021.

Notably, Liechtenstein increased its use of the GBER procedure; in 2021, GBER aid accounted for 75% of all aid expenditure in Liechtenstein.

A comparison with the other EEA States shows that Liechtenstein's overall aid expenditure relative to GDP remained the lowest in the EEA.

1. STATE AID EXPENDITURE

1.1 Overall results

Table 1 below summarises the total amount of state aid spending reported by each EFTA State during the period 2015–2021 (in current prices).⁵ The table shows that the three EFTA states collectively awarded over EUR 8 billion in state aid in 2021, representing a nominal increase of 37% from 2020. The aid was disbursed across 206 active measures, of which 192 (89%) were classified as aid schemes.

Norway reported aid expenditure of around EUR 7.6 billion (NOK 77 billion) in 2021, which represented a nominal increase of around EUR 1.8 billion from 2020 equivalent to a 33% rise. Around 29% of the total aid expenditure concerned COVID-19 measures. The aid was distributed across 161 active measures, of which the five largest accounted for around 60% of the total reported expenditure. The five largest measures in Norway in 2021 were the following:

Title of the measure ⁶	€ mill	%
Zero VAT rate on zero-emission vehicles	€ 1470	19.5 %
Guarantee on trade credit insurance	€ 1195	16 %
Regionally differentiated Social Security	€ 1016	13.5 %
COVID-19 turnover loss grant scheme	€ 479	6 %
Tax credit scheme for R&D (Skattefunn)	€ 364	5 %

Iceland reported aid spending of around EUR 500 million in 2021 (ISK 75 billion), which represented a nominal increase of around EUR 327 million from 2020 or a 190% rise. Around 44% of the total aid expenditure concerned COVID-19. The aid was distributed across 23 measures, of which the five largest accounted for 65% of the total aid. The five largest measures in Iceland in 2021 were as follows:

Title of the measure ⁷	€ mill	%
Income loss grant (Tekjufallsstyrkur)	€ 75	15 %
Aid to support innovation companies	€ 69	14 %
Resilience grants (Viðspyrnustyrkur)	€ 63	13 %
Emission Friendly vehicle scheme	€ 61	12 %
Compensation to Keflavík Airport	€ 60	12 %

Liechtenstein reported aid disbursements of EUR 6.32 million in 2021 (CHF 6.83 million), which represented a nominal increase of around EUR 0.9 million from 2020 equivalent to a 17% rise. The aid was distributed across three schemes, of which the largest accounted for more than 70% of the total aid. The three measures were the following:

Title of the measure ⁸	€ mill	%
Energy Efficiency Act	€ 4.6	73.2 %
Media Support Act	€ 1.53	24.3 %
District heating in Balzers	€ 0.15	2.5 %

By comparison, the EU-27 collectively spent around EUR 334.5 billion on state aid in 2021, of which 57% concerned aid relating to COVID-19.⁹

Table 1: State aid granted by the EFTA States during 2015 – 2021 (EUR million, current prices)¹⁰

EFTA State	2015	2016	2017	2018	2019	2020	2021
NORWAY	2 898.85	3 281.29	3 740.70	3 874.38	4 196.75	5 724.74	7 598.45
ICELAND	58.06	77.47	90.31	99.46	95.41	172.67	500.51
LIECHTENSTEIN	1.83	1.82	5.22	4.72	5.17	5.38	6.32
TOTAL - EFTA	2 958.73	3 360.58	3 836.23	3 978.56	4 297.32	5 902.79	8 105.27

* The CHF/EUR exchange rate changed significantly in 2016.

⁵ Numbers for all years include aid to the maritime transport sector, which was previously reported separately.

⁶ Reference/decision numbers: 148/20/COL, 132/20/COL, 300/21/COL, 027/22/COL, GBER 44/2014/R&D&I.

⁷ Reference/decision numbers: 129/20/COL, GBER 23/2020/R&D&I, 160/20/COL, 178/21/COL, 169/20/COL.

⁸ Reference/decision numbers: GBER 14/2017/ENV, 213/17/COL, 171/14/COL.

⁹ Including aid to agriculture and fisheries.

¹⁰ Numbers have been transformed to Euro using the annual average exchange rates published by Eurostat.

1.2 State aid relative to GDP

Figure 3, on the next page, provides an overview of the total amount of aid granted by each of the EU Member States and the EFTA States relative to GDP in 2021. The numbers show that Norway's level of aid expenditure relative to GDP ranked the 17th highest in the EEA in 2021. In comparison, the other Nordic countries also reported expenditure below the EU average of 2.3%. Iceland's level of aid expenditure relative to GDP ranked 10th in the EEA, below economies of similar sizes, such as Latvia, Malta, and Slovenia, all of which reported expenditure above the EU average. Liechtenstein granted the lowest amount of state aid relative to its GDP of all of the EEA States in 2021.

1.3 State aid instruments

State aid represents a cost or a loss of revenue to the state and a financial benefit to the recipient undertaking. The economic transfer can take a number of different forms, for example, direct "lump-sum" grants, exemptions, reductions or

deferrals of taxes or other compulsory charges, equity investments on preferential terms, as well as loans and guarantees offered on below-market rates. The choice of instrument is normally made in view of the market failure that the aid seeks to address and should reflect the aim of minimising distortive effects on competition and trade.

Figure 1 illustrates the extent to which the EFTA States made use of different aid instruments in 2021. The figure shows that Norway granted most of its aid via tax concessions (52%), followed by direct grants (30%). Iceland awarded most of its aid via direct grants (50%), followed by tax concessions (28%). Finally, Liechtenstein awarded all its aid via direct grants.

By comparison, at the EU level, direct grants remained the most popular aid instrument, as grants accounted for 46% of all aid spending in the EU Members States in 2021.

Figure 1: Usage of aid instruments in the EFTA States in 2021

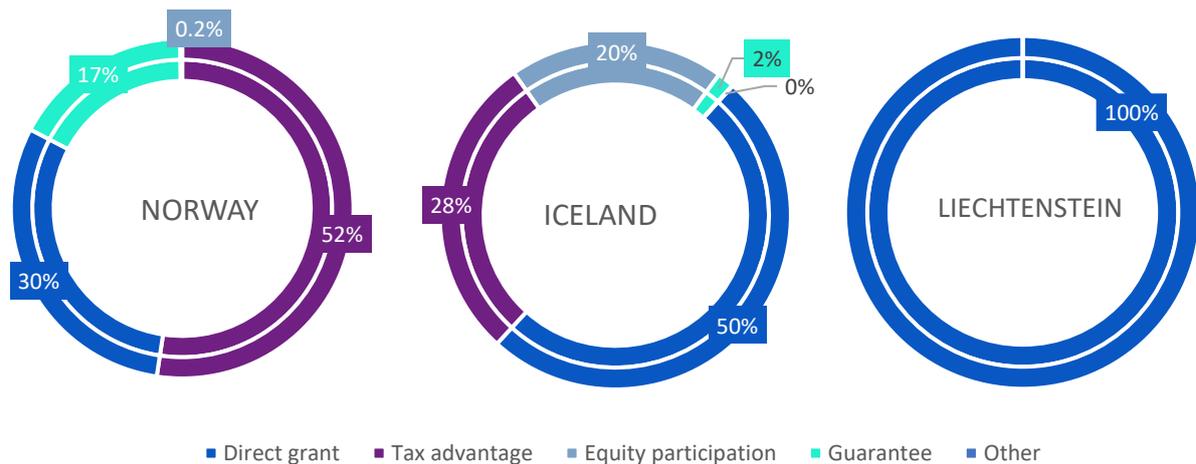
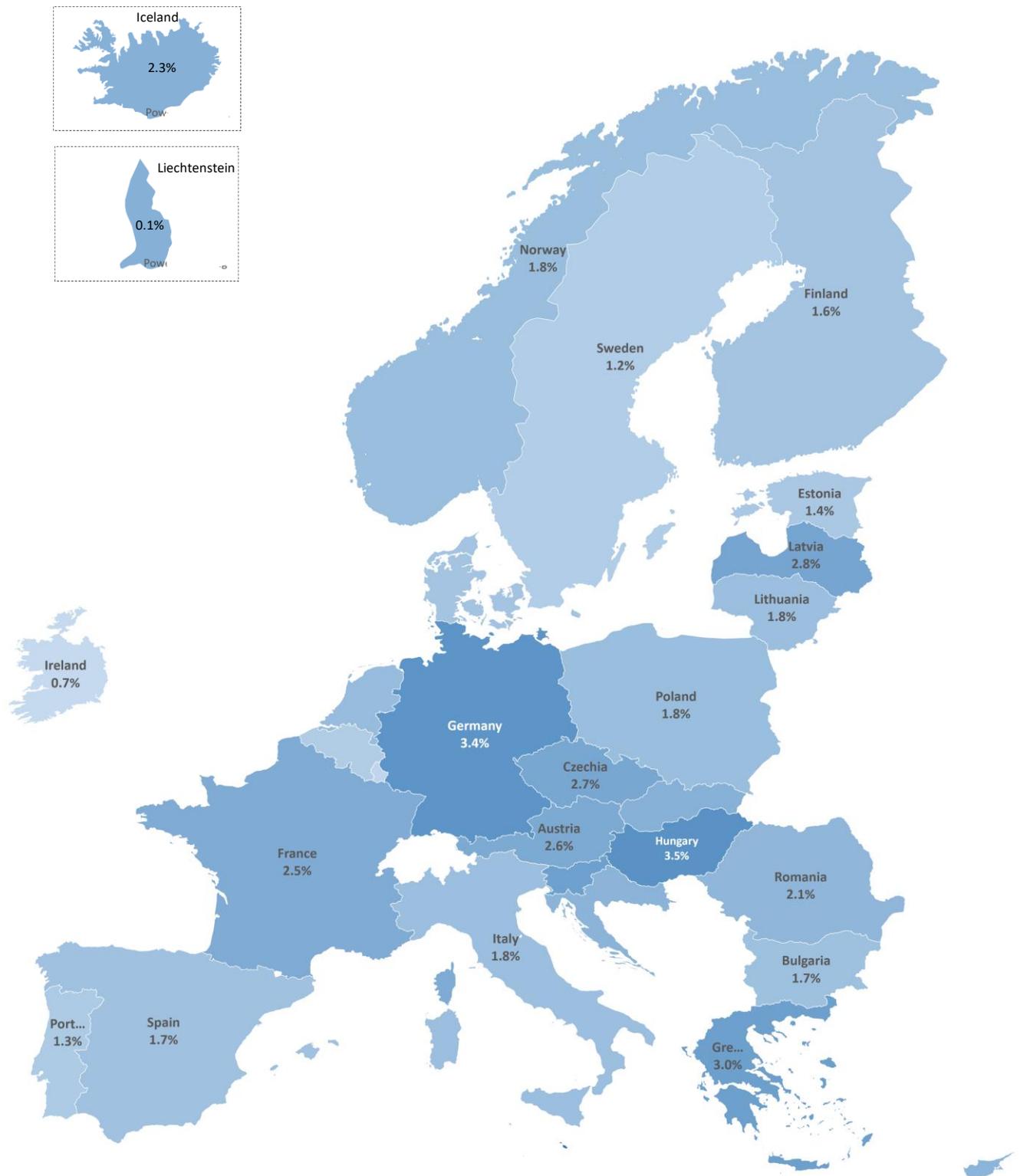


Figure 1: Total state aid re: EEA comparison for 2021¹¹



¹¹ The EU numbers include aid to agriculture and fisheries.

2. STATE AID OBJECTIVES

In order for state aid to be compatible with the EEA Agreement, it must be intended to facilitate the development of certain economic activities or certain economic areas. This could be supporting consumer welfare and an efficient allocation of resources to a wide set of social and political objectives, such as sustainable growth, social cohesion and environmental protection. In practice, however, state aid measures are often complementary, and some of the objectives might overlap. For example, a regional aid scheme might target SMEs located in an assisted region.

2.1 Main objectives in the EFTA States

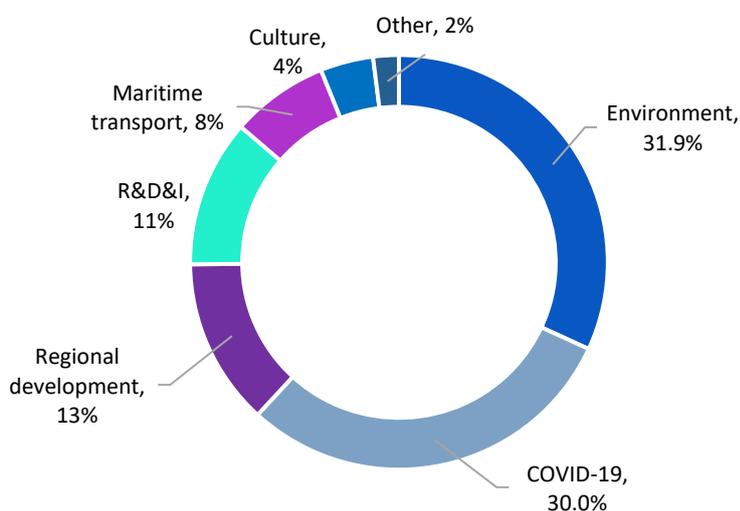
During the period under review, the EFTA States implemented aid measures to help achieve a wide variety of objectives. Examples include seed funding for start-ups, broadband roll-out in rural areas, incentive schemes for environmentally

friendly technologies, support to carbon-capture and storage facilities, rural harbour infrastructures, regional housing schemes, as well as multipurpose venues and sports arenas.

Figure 3 displays how the aid expenditure in the EFTA States was distributed amongst different categories of aid objectives in 2021. The figure shows that aid measures with environmental protection and energy-saving as their main objective received the largest proportion of aid in the EFTA States in 2021, accounting for around 32% of all expenditure, followed by aid to remedy the COVID-19 pandemic, which accounted for 30%.

By comparison, the EU Member States awarded around 57% of all aid on COVID-19 measures in 2021¹², whereas environmental objectives and R&D&I accounted for 21% and 5.6% of the overall spending, respectively.

Figure 2: State aid expenditure by main objective in the EFTA States in 2021



¹² Including aid to agriculture, fisheries, and railways

2.1.1 Main objectives in Norway

Figure 4 displays the trend in aid expenditure in Norway during 2004–2021 (in inflation-adjusted amounts) and the distribution of aid by objective in each year. The figure shows that spending increased gradually over the period but rose to an unprecedented level in 2020–2021.

The figure shows that environmental objectives has been an important part of Norway's state aid policy during the period. In total, Norway spent more than EUR 2 billion on environmental objectives in 2021, distributed across 34 measures. Most of the aid was granted via tax concessions, particularly the zero VAT rating of zero-emission vehicles, while a significant share derived from grant programs managed by ENOVA, a government enterprise tasked with promoting reductions in greenhouse gas emissions, innovation in climate-friendly technology, as well as energy efficiency and flexibility.

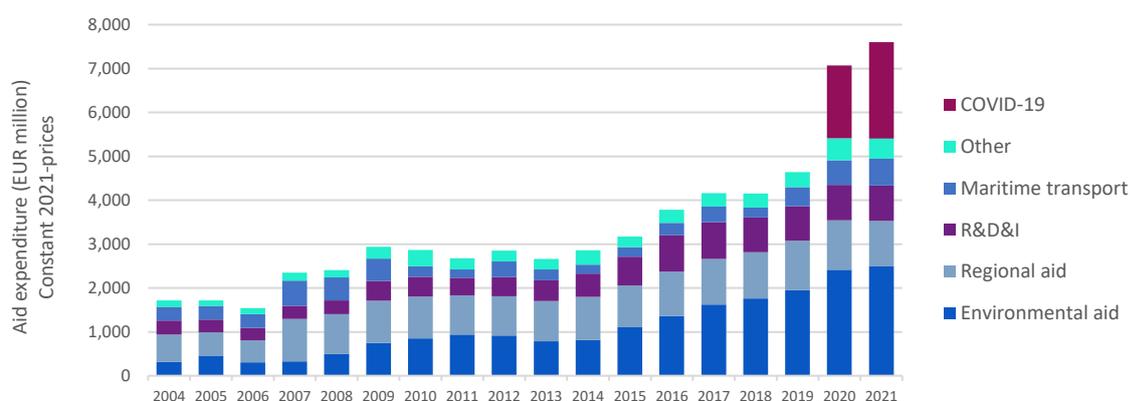
The figure further shows that aid to remedy the COVID-19 pandemic constituted the second largest objective in Norway in 2021. In total, Norway granted EUR 2.2 billion in pandemic relief, distributed across 15 measures. The largest measure was a guarantee scheme for trade credit

insurance, with an estimated aid element of over EUR 1.2 billion.

Aid supporting regional development accounted for a large proportion of aid expenditure in Norway during the period. This is mainly due to the long-running scheme of "regionally differentiated social security contributions" (RDSSC); a scheme aimed at reducing or preventing depopulation in the least inhabited regions of Norway by stimulating employment. In 2021, aid under the scheme amounted to EUR 1 billion in foregone state revenue. Finally, aid to support R&D&I projects accounted for Norway's fourth-largest proportion of expenditure during the period. The largest measure was "Skattefunn"; a tax credit scheme set up to incentivise businesses to carry out R&D. In 2021, this measure amounted to EUR 364 million.

Both the RDSSC and Skattefunn schemes have been subject to ex-post evaluations. The purpose of such evaluations is to assess whether and to what extent the scheme's objectives have been fulfilled and determine its impact on competition and trade in the EEA. The evaluations revealed that the schemes worked as intended, but some modifications could improve their effectiveness.^{13,14}

Figure 3: Total aid expenditure by main objective in Norway during 2004–2021¹⁵



¹³ <http://www.samfunnsokonomisk-analyse.no/newly-published/2018/10/17/evaluation-of-the-regionally-differentiated-social-security-contribution-scheme>

¹⁴ <http://www.samfunnsokonomisk-analyse.no/nve-prosjekter/2018/7/2/evaluering-av-skattefunn>

¹⁵ The aid amounts used in Figure 4 have been adjusted for inflation relative to 2021 using the GDP-deflator from Eurostat.

2.1.2 Main objectives in Iceland

Figure 5 displays the trend in aid expenditure in Iceland during 2004–2021 (in inflation-adjusted amounts) and the distribution of aid by objective. The figure shows that aid to remedy the COVID-19 pandemic constituted the largest objective in Iceland in 2021. In total, Iceland granted EUR 223 million in pandemic relief, distributed across 7 measures. The largest measure was the income loss grant scheme (Tekjufallsstyrkur), under which over EUR 75 million was disbursed. In 2021, pandemic related aid almost equalled the aid disbursed in connection with the financial crisis in 2010.

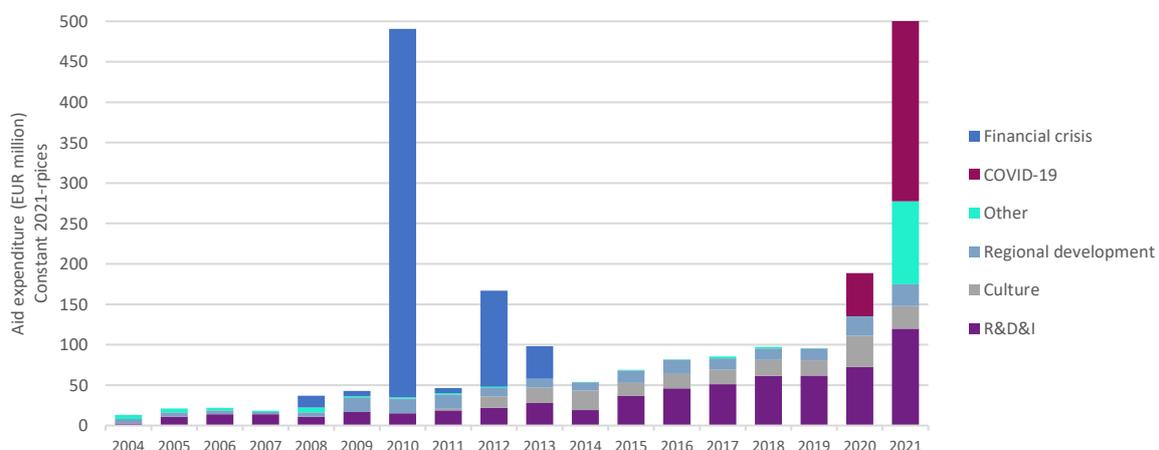
Leaving aside crisis aid, the figure further shows that spending increased over the period and that aid to R&D&I accounted for a large proportion of aid every year (24% in 2021). Notably, the Rannís funds have made up most of this category over the years. In 2021, the funds collectively distributed EUR 33 million in grants and accounted for 10% of all aid expenditure.

Culture and heritage conservation has traditionally been another important objective in Iceland's state aid policy, in particular with the introduction of a scheme to support the Harpa Concert Hall and

Conference Centre in 2011. The Icelandic film support scheme has also accounted for a large share of cultural aid in Iceland. This arrangement aims to promote the history and nature of Iceland by reimbursing certain production costs to producers filming in Iceland. In 2021, support for cultural objectives accounted for EUR 28 million.

Aid to promote regional development and cohesion also accounted for a significant proportion of state aid expenditure in Iceland during the period. According to the most recently approved regional aid map of Iceland,¹⁶ nearly all of Iceland's municipalities are eligible for regional aid due to low population density. The aid distributed to these areas aims to promote local economic development and industries. A significant share of the regional aid is derived from funds managed by the Icelandic Regional Development Institute (Byggðastofnun). In accordance with its function, Byggðastofnun prepares, organises, and funds projects and provides loans intending to bolster regional settlement, employment and encourage innovation in business and industry. The Alcoa aluminium smelter in Reyðafirði was the largest recipient of regional aid in 2021, receiving tax concessions worth EUR 9.7 million.

Figure 4: Distribution of aid by main objective in Iceland during 2004–2021¹⁷



¹⁶ <http://www.eftasurv.int/media/decisions/170-14-COL.pdf>

¹⁷ The aid amounts used in Figure 5 have been adjusted for inflation relative to 2021 using the GDP-deflator from Eurostat.

2.1.3 Main objectives in Liechtenstein

Figure 6 displays the overall trend in aid expenditure in Liechtenstein during 2004–2021 (in inflation-adjusted amounts) and the distribution of aid by objective in each year. The figure shows that spending remained stable during the period 2004–2016 but increased sharply in 2017.

For most of the period (2006-2013), Liechtenstein's state aid expenditure was entirely related to one measure, the Media Support Act, a scheme supporting culture and heritage conservation. In particular, the arrangement aims to preserve the pluralism of opinions, promote journalistic editorial quality, and facilitate the dissemination of opinion-shaping media in Liechtenstein.¹⁸ In 2021, the measure accounted for 27% of all aid expenditure in Liechtenstein, amounting to EUR 1.54 million.

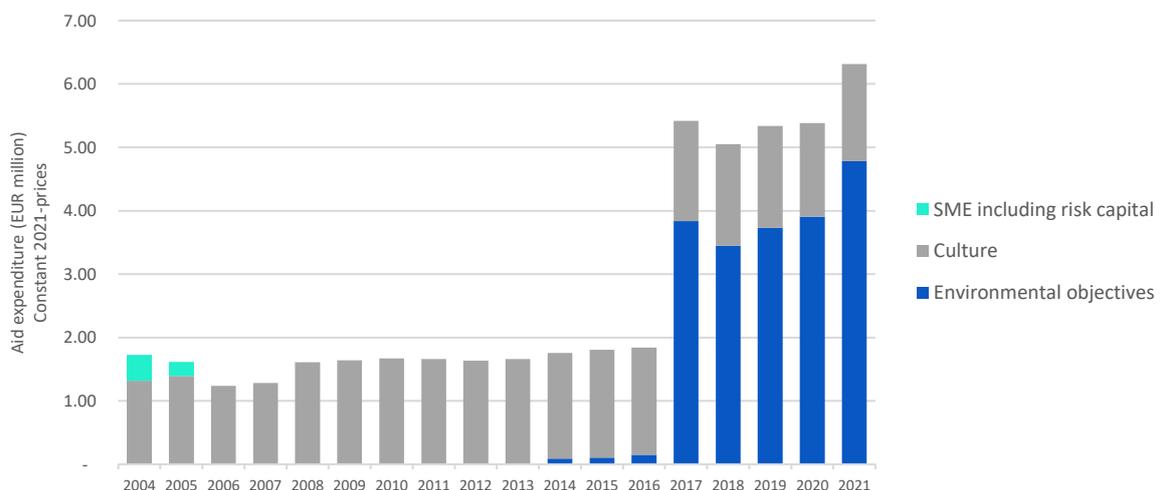
Liechtenstein introduced an additional state aid measure in 2014, with environmental protection

and energy-saving as its primary objective. The measure involved investment and operating aid to a district heating plant in the town of Balzers based on renewable energy from biowaste.¹⁹ Specifically, the aided plant is fuelled by wood chips made from waste wood, twigs and garden waste. The aid for the district heating plant amounted to EUR 0.15 million in 2021.

Liechtenstein introduced a further state aid measure in 2017, which concerned the Liechtenstein Energy Efficiency Act and amounted to EUR 4.6 million in 2021.²⁰ The scheme is aimed at supporting investments in energy efficiency and generation from renewable sources.

Aid to environmental objectives was the largest aid objective in Liechtenstein in 2021, accounting for 73% of all aid spending. Liechtenstein did not introduce any measures to remedy the effects of COVID-19 during 2020–2021.

Figure 5: Distribution of aid by main objective in Liechtenstein during 2004–2021²¹



¹⁸ Decision No 213/17/COL

¹⁹ Decision No 171/14/COL

²⁰ GBER 14/2017/ENV

²¹ The aid amounts used in Figure 6 have been adjusted for inflation relative to 2021 using the GDP-deflator from Eurostat.

3. AID AWARDED UNDER THE GBER

State funding that meets the criteria of Article 61(1) EEA constitutes state aid. As a rule, the EFTA States must notify new aid to ESA and await the outcome of ESA's assessment before putting it into effect. The General Block Exemption Regulation (GBER) exempts, however, certain categories of aid from the requirements of notification and approval, as these categories are deemed, *a priori*, to bring benefits to society that outweigh negative effects on competition and trade. Consequently, GBER enables faster access to aid for the beneficiary and a lower administrative burden on the aid grantor. At the same time, the GBER allows ESA to focus its attention on cases with the greatest impact on competition and trade within the EEA.

3.1 The GBER

The GBER, introduced in 2008, consolidated five separate block exemption regulations (BERs). It also increases the number of categories eligible for exemption. As part of the State Aid Modernisation ("SAM") initiative, in July 2014, the Commission adopted a revised GBER, which was incorporated into the EEA Agreement shortly thereafter.²² The

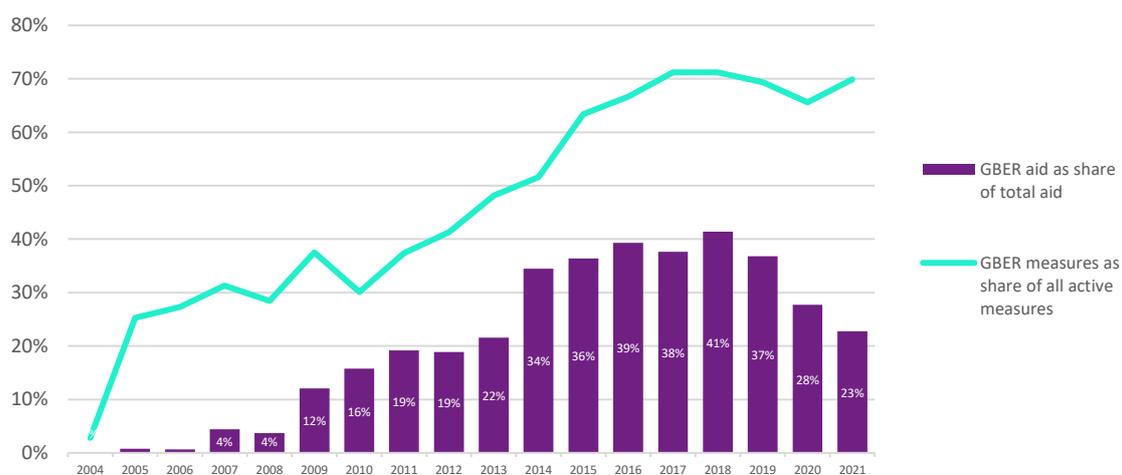
SAM revision increased the number of categories eligible for exemption, broadened the scope of the already exempted categories, raised the thresholds for notification and clarified the criteria for exemption. As a result, since mid-2014, the EFTA States have been able to implement more types of aid and grant higher amounts of aid without prior scrutiny.²³

3.2 GBER uptake by the EFTA States

Until 2013, Norway was the only EFTA State granting aid under the GBER. However, Iceland started to make use of the procedure in 2014²⁴, and Liechtenstein followed in 2017.

Figure 7 illustrates the overall trend in state aid spending under the GBER in the EFTA States in the period 2004–2021. The graph shows that the EFTA States increased GBER expenditure over the period and, in particular, after the 2014 GBER was put into effect. In 2021, aid granted under the GBER accounted for 23% of all aid spending and GBER measures accounted for 70% of all active measures. The same numbers for the EU Member States were, respectively, 19% and 73% in 2021.

Figure 6: GBER expenditure in the EFTA States during 2004–2021



22 Commission Regulation (EU) N°651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, amended by Commission regulation (EU) 2017/1084

23 A further extension of the GBER was adopted in 2017 and 2020, which added more categories to the exemption.

24 Iceland reported a GBER scheme in 2010, but no aid was ever disbursed under the scheme.

4. RECOVERY OF UNLAWFUL AID

New aid that does not qualify for the GBER, or other exemptions to the notification obligation, must be notified to ESA, and the aid grantor must await the outcome of ESA's compatibility assessment before implementing the aid. If either of those obligations has been breached, the aid is considered "unlawful". If ESA further finds that the aid is incompatible, ESA must require the EFTA State concerned to recover the unlawful aid from the beneficiary-undertaking.

The purpose of mandating recovery of unlawful aid is to remove the undue advantage granted to the undertaking and thereby restore the market to the situation that prevailed before the unlawful aid was awarded. As such, recovery of aid is not a penalty but the logical consequence of the finding that the aid is unlawful and incompatible. The amount to be recovered includes interest and is reimbursed to the authority that initially granted the aid.

4.1 Recovery decision 2011-2021

Table 2 provides details on ESA's recovery decisions during the period 2011-2021. The table shows that

ESA adopted seven recovery decisions during this period; the four addressed to Norway concerned: overcompensation for public transport services carried out by Hurtigruten ASA, sale of land below market value by the Municipality of Asker to Asker Brygge AS, sale of buildings below market value by the municipality of Våler to Haslemoen Leir AS and unlawful operating aid to Nettbuss AS by the county of Aust-Agder. The three decisions addressed to Iceland concerned: unlawful operating aid to savings banks by the Housing Financing Fund, tax relief and sale of buildings below market value to Verne, and finally unlawful investment and/or operating aid to Becromal, Verne, Kísilfélagið, Thorsil and GMR in 2014.

4.2 Developments in 2021

ESA did not adopt any new recovery decisions during 2021 and there were no outstanding recovery orders. In comparison, during the period 2011-2021, the Commission adopted 119 recovery decisions for the EU Member States, of which five was decided in 2021.²⁵

Table 2: Overview of recovery cases in the EFTA States during 2011–2021

Decision No.	The working title of the case	EFTA State	Date of Decision	Aid to be recovered	Aid recovered
205/11/COL	Overcompensation to Hurtigruten ASA	NOR	29.06.11	NOK 144 000 000	NOK 0 ²⁶
206/11/COL	The HFF Mortgage Loans Scheme	ICE	29.06.11	Not determined	Aid lost ²⁷
232/11/COL	Sale of land by the Municipality of Asker	NOR	13.07.11	Not specified in decision	NOK 4 074 953
90/12/COL	Sale of buildings by the Municipality of Våler	NOR	15.03.12	NOK 4 863 713 + interests	NOK 6 462 133
261/12/COL	Sale of buildings and tax exemption to Verne ²⁸	ICE	04.07.12	Not specified in decision	ISK 320 920 874 + ISK 142 535 573
404/14/COL	Icelandic Investment Incentive Scheme	ICE	08.10.14	Not specified in decision	ISK 9 577 347
179/15/COL	Operating aid to Nettbuss Sør AS	NOR	07.05.15	Not fully determined	NOK 5 000 000

25 https://ec.europa.eu/competition-policy/state-aid/procedures/recovery-unlawful-aid_en

26 Norway had decided to grant the aid but had not disbursed it entirely. The amount to be recovered was zero.

27 This case was closed in February 2013 without recovery, as the beneficiaries BYR Savings Bank and Keflavik Savings Bank had ceased all activities.

28 Iceland brought an action against the decision to the EFTA Court (Case E-9/12) and the Court upheld the decision in a judgment delivered in 2013.

5. INFORMATION SOURCES

5.1 Data for the tables and charts in the Scoreboard

The data used in the Scoreboard can be accessed in Excel format on ESA's website:

<https://www.eftasurv.int/state-aid/state-aid-scoreboards>

Data concerning the EU Member States can be accessed from Eurostat:

https://webgate.ec.europa.eu/comp/redisstat/databrowser/explore/all/all_themes

5.2 State aid register and GBER information sheets

The state aid register provides an overview of all state aid decisions by ESA since 1994:

<https://www.eftasurv.int/state-aid/state-aid-register>

An overview of GBER information sheets submitted by the EFTA States since 2014 can be found on ESA's website:

<https://www.eftasurv.int/state-aid/gber-information-sheets>

5.3 Annual report

ESA publishes annual reports on its activities, which summarise the most important legal developments, decisions, and case law during the relevant year. The reports are available at:

<https://www.eftasurv.int/esa-at-a-glance/publications/scoreboard/state-aid-scoreboard-2021>

Contact information

Any queries or requests for data should be marked "Scoreboard" and sent to the general state aid mailbox at State.Aid@eftasurv.int. Alternatively, please contact:

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Table 3: Annex A - Aggregated source data for Norway: 2015–2021

NORWAY							
Aid expenditure by objective	2015	2016	2017	2018	2019	2020	2021
COVID-19	-	-	-	-	-	1,343.33	2,194.32
Culture	81.78	117.59	123.20	129.19	123.96	206.74	234.50
Employment	58.73	10.55	10.95	7.70	7.42	6.54	7.20
Environmental protection including Energy saving	1,014.12	1,179.59	1,456.32	1,639.55	1,760.68	1,956.56	566.90
Investment aid for local infrastructure	39.74	22.68	20.73	41.63	77.93	44.64	57.68
Maritime transport	194.10	248.48	317.11	211.75	397.01	453.92	610.33
Promotion of export and internationalisation	2.15	18.50	10.78	8.65	8.23	4.53	2.07
Regional development	867.50	878.96	940.23	985.59	1,020.47	913.19	1,022.23
Research and development including Innovation	604.49	715.61	752.01	740.22	707.70	651.92	807.30
Road transport	-	-	-	-	-	-	-
Sectoral development	14.08	14.78	14.21	12.81	11.86	10.23	10.58
SME including risk capital	14.54	36.57	24.46	47.88	37.55	73.48	63.01
Training	7.61	37.98	70.70	49.41	43.95	59.65	17.93
Total	2,898.85	3,281.29	3,740.70	3,874.38	4,196.75	5,724.74	7,598.45
Aid expenditure by instrument	2015	2016	2017	2018	2019	2020	2021
Direct grant	938.59	862.95	840.87	833.45	797.98	2,128.12	2,302.12
Equity participation	0.77	11.65	5.94	5.87	6.00	0.63	0.65
Guarantee	-	-	-	-	-	282.52	1,302.51
Soft loan	5.91	20.05	17.94	15.56	16.97	15.19	13.16
Tax concession	1,953.59	2,386.64	2,875.95	3,019.51	3,375.80	3,298.27	3,980.02
Total	2,898.85	3,281.29	3,740.70	3,874.38	4,196.75	5,724.74	7,598.45
Aid expenditure by lawfulness	2015	2016	2017	2018	2019	2020	2021
Block exempted	1,068.82	1,310.85	1,417.18	1,612.72	1,542.76	1,586.45	1,747.03
Non-notified	-	-	-	-	-	0.50	-
Notified	1,806.72	1,928.17	2,290.15	2,232.81	2,625.16	4,110.59	5,831.29
Pre-EEA	23.30	42.27	33.37	28.86	28.83	27.20	20.12
Total	2,898.85	3,281.29	3,740.70	3,874.38	4,196.75	5,724.74	7,598.45
Aid expenditure by type of measure	2015	2016	2017	2018	2019	2020	2021
Ad hoc (AH)	25.05	3.62	8.50	13.09	9.30	3.31	10.56
Individual aid under aid scheme (IA)	49.19	86.65	98.25	76.70	72.66	72.98	39.88
Scheme (S)	2,824.61	3,191.03	3,633.95	3,784.59	4,114.79	5,648.45	7,548.01
Total	2,898.85	3,281.29	3,740.70	3,874.38	4,196.75	5,724.74	7,598.45
Total subsidies to the railway sector	2015	2016	2017	2018	2019	2020	2021
of which							
<i>PSO and pensions</i>	-	-	-	-	-	-	-
<i>Infrastructure and other aid</i>	-	-	-	1.05	0.06	0.20	1.64
Total	-	-	-	1.05	0.06	0.20	1.64

Table 4: Annex B - Aggregated source data for Iceland: 2015–2021

ICELAND							
	2015	2016	2017	2018	2019	2020	2021
Aid expenditure by objective							
COVID-19	-	-	-	-	-	48.99	223.06
Culture	13.92	16.50	18.87	19.94	18.58	35.47	28.02
Employment	0.46	0.50	0.84	0.51	0.49	-	-
Environmental protection including Energy saving	-	-	-	-	-	-	61.41
Regional development	12.99	16.89	15.14	14.65	14.65	20.78	27.09
Research and development including Innovation	30.70	43.58	54.08	62.96	61.68	66.53	119.78
SME including risk capital	-	-	0.30	0.58	0.01	0.90	1.64
Training	-	-	1.09	0.82	-	-	-
Other	-	-	-	-	-	-	39.50
Total	58.06	77.47	90.31	99.46	95.41	172.67	500.51
Aid expenditure by instrument							
Grant or interest rate subsidy	40.92	58.55	66.25	67.24	59.46	99.03	250.83
Equity participation	-	-	-	-	-	25.87	99.44
Guarantee	-	-	-	-	-	3.80	7.76
Soft loan	0.41	0.38	0.97	0.34	0.34	0.94	0.24
Tax concession	16.73	18.54	23.09	31.88	35.61	43.02	142.24
Total	58.06	77.47	90.31	99.46	95.41	172.67	500.51
Aid expenditure by lawfulness							
Block exempted	8.48	9.75	22.48	31.45	34.26	55.87	91.90
Non-notified	8.47	5.17	3.73	4.79	4.60	4.19	3.00
Notified	9.56	14.36	9.67	9.43	9.54	57.56	336.30
Pre-EEA	31.56	48.19	54.43	53.79	47.00	55.04	69.31
Total	58.06	77.47	90.31	99.46	95.41	172.67	500.51
Aid expenditure by type of measure							
Ad hoc (AH)	18.03	19.53	14.49	15.03	14.15	12.77	52.21
Scheme (S)	40.03	57.94	75.82	84.43	81.26	159.90	448.29
Total	58.06	77.47	90.31	99.46	95.41	172.67	500.51

Table 5: Annex C - Aggregated source data for Liechtenstein: 2015–2021

Liechtenstein							
Aid expenditure by objective	2015	2016	2017	2018	2019	2020	2021
Culture	1.72	1.67	1.52	1.50	1.56	1.48	1.54
Environmental protection including Energy saving	0.11	0.15	3.70	3.22	3.61	3.90	4.78
SME including risk capital	-	-	-	-	-	-	-
Total	1.83	1.82	5.22	4.72	5.17	5.38	6.32
Aid expenditure by instrument							
Grant or interest rate subsidy	1.83	1.82	5.22	4.72	5.17	5.38	6.83
Guarantee	-	-	-	-	-	-	-
Total	1.58	1.83	1.82	5.22	4.72	5.17	6.83
Aid expenditure by lawfulness							
Block exempted	-	-	-	3.55	3.07	3.47	4.62
Notified	1.58	1.83	1.82	1.66	1.65	1.70	1.69
Total	1.58	1.83	1.82	5.22	4.72	5.17	6.32
Aid expenditure by type of measure							
Ad hoc (AH)	0.11	0.15	0.14	0.15	0.14	0.16	0.16
Scheme (S)	1.72	1.67	5.07	4.57	5.03	5.22	6.16
Total	1.58	1.83	1.82	5.22	4.72	5.17	6.32