

STATE AID SCOREBOARD 2023

Based on the 2022 annual expenditure reports Published November 2024

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INTRODUCTION

State aid is a selective economic advantage conferred by public authorities through state resources to entities active in a commercial environment, which can distort competition and trade within the European Economic Area (EEA). Such advantages can take any form, such as grants, tax concessions, favourable loans and guarantees, capital injections on preferential terms, etc. A company that benefits from such state aid gains a competitive advantage over rivals. This might create economic inefficiencies by allowing the beneficiary firms to survive or expand in the marketplace at the expense of more efficient, unaided market participants.

To prevent undue distortions of competition and trade within the EEA, Article 61(1) of the EEA Agreement contains a general prohibition on state aid. The law seeks to ensure fair competition for firms across the EEA. However, the general prohibition is subject to the exemptions set out in Article 61(2) EEA, and aid may be declared compatible under Article 61(3), recognising that public intervention can correct market failures and promote a more equitable society. In this regard, the EFTA Surveillance Authority (ESA) has adopted guidelines on the application and interpretation of the rules.

Pursuant to Article 62 (1) EEA, ESA shall keep all systems of aid existing in the EFTA States¹ under constant review. As a main rule, the EFTA States must <u>notify</u> new aid to ESA and await the outcome of ESA's review of the compatibility of the aid before putting it into effect. However, <u>the General Block Exemption Regulation</u> (GBER) exempts certain measures from these requirements. Such aid is declared *a priori* to be

compatible aid without the need for prior ESA scrutiny. In those cases, a grantor needs only to submit a brief information sheet on its plans.

In order for ESA to monitor ongoing compliance with the state aid rules, the EFTA States must submit annual expenditure reports to ESA on the amounts of aid dispersed in the previous year.3 These reports comprise all public spending falling within the scope of Article 61(1) EEA deemed compatible under Article 61(2)-(3) EEA, namely aid that has been authorised by a formal decision by ESA and GBER-compatible aid. The annual reports exclude de minimis aid, as such spending does not constitute state aid. The reports also exclude compensation for Services of General Economic Interest (SGEI) falling under Article 59(2) EEA, as such spending either does not constitute state aid under Altmark⁴ or the SGEI de minimis regulation or, when declared compatible aid, is subject to a separate reporting obligation. Furthermore, the report excludes aid to railways as such aid falls under Article 49 EEA.

The State Aid Scoreboard is a yearly publication summarising the data provided in the annual expenditure reports.⁵ This latest edition covers aid paid out during 2022 but includes longer time series where appropriate. 6 The Scoreboard aims to provide a benchmarking tool for comparing aid spending across the EEA and a statistical basis for measuring progress on reforms and policy goals. The EFTA Scoreboard is based on the same methodology as the EU Scoreboard. However, unlike the TFEU, the product scope of the EEA Agreement does not cover agricultural and fishery products. 7 EU aid to these sectors is thus excluded from certain EEA comparisons. Support granted to remedy the COVID-19 crisis is included in line with the EU methodology.8

Switzerland is a member of EFTA, but it is not party to the EEA Agreement. The term 'EFTA States' in this report, thus, refers to Iceland. Liechtenstein and Norway.

³ See Article 21(1) in Part II of <u>Protocol 3 to the Surveillance and Court Agreement</u> and Article 11(b) of GBER.

⁴ ECLI:EU:C:2003:415

Article 6 of <u>Decision No 195/04/COL</u> provides that the ESA shall publish a synthesis of the annual expenditure reports.

Note that the expenditure data from previous years may differ from data previously published for the same year as the EFTA states may have made corrections to previously reported numbers. The accuracy of the numbers is the responsibility of the EFTA States.

See Article 8(3) EEA for further details on the product scope.

Unless otherwise specified, State aid expenditures are presented in terms of the 'aid element' granted to the recipient. The aid element does not represent the nominal amount of support but measures the economic advantage passed on to the beneficiary undertaking.

MAIN FINDINGS

The EFTA States reduced their state aid spending in 2022, both in absolute terms and relative to GDP. Overall, state aid spending by the EFTA States totalled more than EUR 7.2 billion in 2022, corresponding to a 15% reduction from 2021.

The reduction was mainly driven by the phaseout of measures to mitigate the economic impact of the COVID-19 pandemic. The large reduction in COVID-aid outweighed increased spending on environmental objectives and regional and sectoral development. In 2022, aid to environmental objectives represented nearly half of all state aid spending in the EFTA States.

The impact of the revised General Block Exemption Regulation (GBER) continued to be noticeable in 2022. GBER measures accounted for 75% of all measures with reported expenditure, and aid granted under the GBER accounted for 23% of all aid spending.

Norway reported around EUR 6.9 billion in state aid spending in 2022 (NOK 70 billion) — a 13% reduction compared to 2021. The reduction in spending also represented a relative decrease, as state aid relative to GDP in Norway stood at 1.2% in 2022, compared to 1.8% in 2021.

However, while overall spending decreased, there was an increase in aid to environmental objectives, which constituted the largest state aid objective in Norway. In total, aid to environmental objectives amounted to nearly EUR 3.5 billion in 2022 (NOK 35 billion).

Norway continued to grant most of its aid via tax concessions, representing more than 74% of all state aid expenditure in 2022. However, in terms of the frequency of aid instruments used, Norway relied on grants for 88% of its measures.

Norway increased its use of the GBER in 2022, and GBER exempted aid accounted for 23% of all aid expenditure in Norway.

Iceland reported around EUR 288 million in state aid spending in 2022 (ISK 43 billion) — a 42% reduction compared to 2021. The reduction in spending also represented a relative decrease, as state aid relative to GDP in Iceland stood at 1.1% in 2022, compared to 1.2% in 2021. A comparison with the other EEA States shows that Iceland's overall aid expenditure relative to GDP was at the average of the EU Member States.

Iceland granted most of its aid to R&D&I and environmental objectives, which accounted for around 39% and 24% of all state aid spending in Iceland in 2022, respectively.

Tax concessions were the main aid instrument used by Iceland in 2022, which represented more than 56% of all aid. However, in terms of the frequency of aid the instrument used, Iceland relied on grants for 70% of its measures.

Iceland also increased its use of the GBER procedure in 2022, with GBER aid accounting for 37% of all aid expenditure in Iceland.

Liechtenstein reported around EUR 8 million in state aid expenditure in 2022 (CHF 7.8 million) — an increase of around 28% compared to 2021. Still, a comparison with the other EEA States shows that Liechtenstein's aid expenditure relative to GDP remained the lowest in the EEA.

Environmental objectives constituted the largest state aid objective in Liechtenstein in 2022, accounting for around 73% of all aid spending. All aid was granted via direct grants.

Liechtenstein increased its use of the GBER procedure in 2022, with GBER aid accounting for 76% of all aid expenditure in Liechtenstein.



1. STATE AID EXPENDITURE

1.1 Overall results

Table 1 summarises the total amounts of state aid spending reported by **the EFTA States** during the period 2016 – 2022, expressed in current prices. In 2022, the EFTA states collectively distributed over EUR 7.2 billion in state aid, which represented a nominal reduction of nearly 15% compared to 2021. The aid was disbursed to beneficiaries across 206 active measures, of which 193 were aid schemes (93%).

In 2022, **Norway** reported aid expenditure of around EUR 6.9 billion, which represented a 13% nominal reduction from 2021. The aid was dispersed across 179 measures, with the five largest absorbing over 66% of the total reported aid. These five measures were the following:

Working title of the measure ⁹	€ mill	%
Zero VAT rate on zero-emission vehicles	1 912	27.6%
Regionally Differentiated Social Security	1 118	16.1%
Tonnage tax scheme for shipping	861	12.4%
Compensation for indirect ETS cost	350	5.1%
The full-scale CCS project	335	4.8%

In 2022, **Iceland** reported aid expenditure of around EUR 288 million, which represented a nominal reduction of around 42% from 2021. The aid was distributed across 24 active measures, of which the five largest absorbed more than 72%

of the total spending. These five measures were the following:

Working title of the measure ¹⁰	€mill	%
Aid to support innovation companies	75.8	26.4%
Emission Friendly vehicle scheme	69.4	24.1%
Rannís technical development fund	27.8	9.7%
Film support scheme	22.6	7.8%
COVID-19 resilience grants	12.9	4.5%

In 2022, **Liechtenstein** reported aid expenditure of around EUR 8 million, which represented a nominal increase of 28% from 2021. The aid was distributed across three schemes, of which the largest accounted for more than 76% of the total spending. The three measures were the following:

Working title of the measure ¹¹	€mill	%
Energy Efficiency Act	6.16	76.4%
Media Support Act	1.73	21.4%
District heating in Balzers	0.17	2.2 %

In comparison, **the EU Member States** (the EU-27) collectively spent around EUR 228 billion on state aid in 2022, corresponding to a 34% nominal reduction from 2021.¹² In both the EFTA States and the EU Member States, the overall reduction in spending was mainly driven by the phasing out of many crisis measures introduced during 2020 – 2021 to mitigate the economic impact of the COVID-19 pandemic.

Table 1: State aid granted by the EFTA States during 2016 – 2022 (EUR million, current prices) 13,14

EFTA State	2016	2017	2018	2019	2020	2021	2022
NORWAY	3 281.19	3 740.79	3 874.49	4 189.39	5 712.97	8 003.49	6 934.67
ICELAND	80.37	94.34	99.46	95.41	175.09	498.84	287.72
LIECHTENSTEIN	1.82	5.22	4.72	5.17	5.38	6.32	8.07
TOTAL - EFTA	3 363.37	3 840.35	3 978.67	4 289.96	5 893.44	8 508.49	7 230.46

⁹ Reference/decision numbers: 227/22/COL, 300/21/COL, 109/17/COL, 171/22/COL, 093/20/COL.

Reference/decision numbers: GBER 65/2022/R&D&I, 178/21/COL. 93-224. GBER 37/2017/CUL. 034/22/COL.

¹¹ Reference/decision numbers: GBER 14/2017/ENV, 213/17/COL, 171/14/COL.

When excluding aid to agriculture and fisheries, the total aid spending in the EU stood at EUR 219 billion in 2022.

¹³ The reported numbers have been converted to Euros using the annual average exchange rates published by Eurostat.

The numbers are reported as 'aid element', cf. footnote 8.

1.2 State aid relative to GDP

Figure 2, on the next page, provides an overview of state aid spending by each EFTA State and EU Member State relative to GDP in 2022. The figure shows that Norway's aid expenditure relative to GDP stood at 1.2% in 2022, below the EU average of 1.4% but above the average of the EU Member States of 1.1%. The figure further shows that Iceland's aid spending relative to GDP stood at 1.1% in 2022, below the EU average but at the average of the EU Member States. Finally, in GPD terms, Liechtenstein spent the lowest amount of state aid of all the 30 EEA States, spending the equivalent of 0.1% of GDP on state aid in 2022.

1.3 Aid instruments

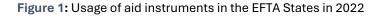
State aid represents a cost or a loss of revenue to the granting state and an economic benefit to the recipient. The economic transfer can take many different forms, such as grants, advances, tax concessions, debt write-offs, equity injections, loans, guarantees, etc. The choice of instrument must be made in view of the policy objective the aid seeks to address and should minimise any distortive effects on competition and trade.

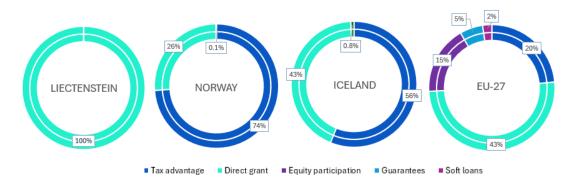
Figure 1 below illustrates the extent to which the EFTA States used different aid instruments in 2022. **Norway** channelled most of its aid via tax

concessions, accounting for 74%, with 25.8% distributed as grants. Similarly, **Iceland** provided most of its aid through tax concessions at 56%, while 43% was given as direct grants. Finally, **Liechtenstein** awarded all aid via grants.

Norway and Iceland also used instruments such as soft loans and guarantees. However, because the *aid element*¹⁶ of such instruments is small relative to their nominal amount, they comprised only 0.1% and 0.8% of aid spending in Norway and Iceland, respectively. Moreover, a somewhat different picture emerges when examining the frequency of instruments used. From this perspective, Norway and Iceland primarily relied on grants, which were used in 88% and 70% of the aid measures, respectively, while tax measures made up only 9% and 20%.

In comparison, grants accounted for 43% of all aid spending in **the EU-27** in 2022, followed by tax concessions at 20%. Notably, equity interventions rose to 15% of all EU aid in 2022, driven by the many recapitalisation measures implemented in the context of the COVID-19 crisis.¹⁷ Compared to the EFTA States, the EU Member States thus relied on a more dispersed set of instruments when granting aid.



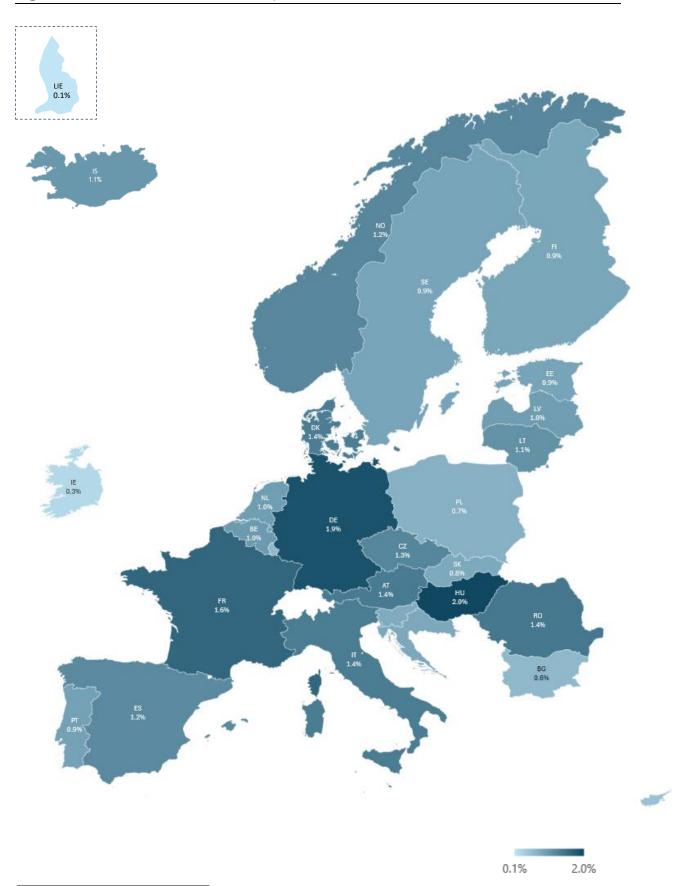


The EU average and the average of the EU Member States have been estimated by excluding aid to agriculture and fisheries. When including such aid, the EU average stood at 1.4% in 2022. See EU State Aid Scoreboard, page 25.

For repayable instruments such as loans or guarantees, the aid element is the lower interest rate or guarantee fee paid compared to market price, and not the principal amounts.

See EU State Aid Scoreboard 2023, page 13

Figure 2: State aid relative to GDP: EEA comparison 2022¹⁸



The EU numbers exclude aid to agriculture and fisheries. See footnote 5.

2. STATE AID OBJECTIVES

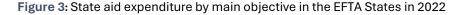
In order for state aid to be compatible with the EEA Agreement, it must aim to facilitate the development of certain economic activities or regions without adversely affecting trading conditions to an extent contrary to the common EEA interest. In this regard, the positive condition, or aid objective, encompasses a wide set of policy goals where state intervention is deemed necessary to achieve a well-functioning economy or a more equitable society.

2.1 Objectives in the EFTA States

During 2022, the EFTA States effected measures aimed at a wide variety of policy objectives. Examples include fostering start-ups and R&D&I efforts, incentivising clean tech adoption and development, facilitating affordable housing, and more. In addition, the EFTA States continued to implement measures to remedy the lingering economic impact of the COVID-19 pandemic and to mitigate the economic challenges arising from Russia's invasion of Ukraine.

Figure 3 illustrates the distribution of state aid spending in the EFTA States in 2022 among different categories of policy objectives. 19 The figure shows that measures aimed at environmental protection and energy-saving received the largest proportion of state aid, accounting for nearly half (49%) of all aid spending. This was followed by regional development aid, which accounted for around a quarter (16%). Aid relating to the economic fallout from the COVID-19 and Ukraine crises accounted for only 2.5% of total aid spending.

By comparison, according to the EU State Aid Scoreboard, about half of all state aid spending in **the EU Member States** in 2022 was disbursed under measures addressing serious economic disturbances caused by the COVID-19 pandemic and the Ukraine crisis, whereas aid to support environmental objectives, regional development and R&D&I accounted for 18.2%, 6.1% and 5.6% of the total EU state aid spending, respectively.²⁰



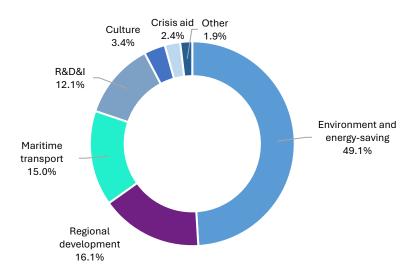


Figure 3 illustrates the distribution of aid by main objective. In practice, however, a single measure can contribute to several complementary objectives. For instance, a regional development scheme might be designed to promote green transition projects in the targeted region or regions.

These numbers include aid to agriculture and fisheries. See EU State Aid Scoreboard 2023, page 37



2.2 State Aid Objectives in Norway

Figure 4 displays the trend in aid expenditure in Norway from 2004 – 2022, expressed in constant prices, and the distribution of aid spending by policy objective in each year. The figure shows that aid spending increased gradually over the period but rose to an unprecedented level during 2020 – 2021, when a large number of temporary measures were introduced to mitigate the economic impacts of the COVID-19 pandemic.

Figure 4 further shows that the green transition has been an important policy objective for Norway throughout the period, particularly from 2015 onwards. In total, Norway spent nearly EUR 3.5 billion on **environmental objectives** in 2022 across 35 measures, which represented around 50% of all spending. Most of the environmental aid was granted via tax concessions, notably the zero VAT rating of zero-emission vehicles, while a large share of grants was directed towards carbon capture, wind power and alternative fuel.

The figure also reveals that aid to support **regional development** has accounted for a large share of aid expenditure in Norway during the period. This finding is mainly attributed to the

long-running policy of having regionally differentiated social security contribution rates, a tax scheme aimed at reducing or preventing depopulation of the least inhabited regions by stimulating employment.²¹ In 2022, aid under the scheme amounted to around EUR 1.1 billion.

Throughout the period, Norway also prioritised sectoral development, particularly support for the **maritime transport** sector. Like other EEA States, Norway has introduced measures to address the risk of shipping companies 'flagging out' by relocating to low-tax countries. Most prominently via so-called tonnage tax schemes, whereby shipping companies can apply to be taxed based on a notional profit or the tonnage they operate.²² When compared to the normal system of corporate taxation, aid under this scheme amounted to EUR 861 million in 2022.

Finally, aid to support **R&D&I** accounted for a significant proportion of aid expenditure during the period. The largest measure in this category was *Skattefunn*; a tax credit scheme aimed at incentivising businesses to carry out R&D projects.²³ State aid under the Skattefunn scheme amounted to EUR 316 million in 2022.

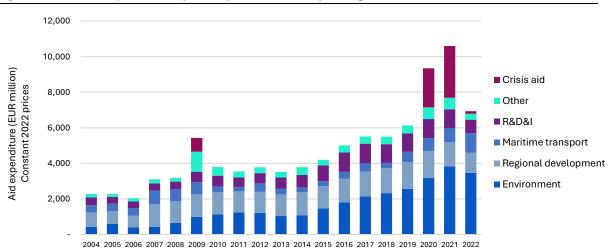


Figure 4: State aid expenditure by aid objective in Norway during 2004 - 2022²⁴

Decision number 300/21/COL

Decision number 214/17/COL

²³ GBER 44/2014/R&D&I

The aid amounts used in Figure 4 have been adjusted for inflation using the GDP deflator from Eurostat.



2.3 State Aid Objectives in Iceland

Figure 5 displays the trend in aid expenditure in Iceland from 2004 – 2022, expressed in constant prices, and the distribution of aid spending by policy objective in each year. The figure shows that aid spending increased gradually over the period but rose significantly in 2021 when a number of measures were introduced to mitigate the economic impact of the COVID-19 pandemic, racing a level of spending similar to that observed during the global financial crisis in the late 2000s. The level of aid spending remained high in 2022, compared to the pre-COVID years, and COVID-aid still constituted a significant aid objective, totalling EUR 25 million.

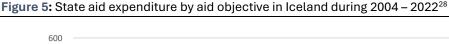
Figure 5 further shows that aid to support **R&D&I** efforts constituted the largest objective in Iceland, totalling EUR 113 million in support in 2022. Notably, the Rannís funds have made up most of this aid category over the years. In 2022, the Rannís funds collectively accounted for 13% of all state aid expenditure in Iceland.

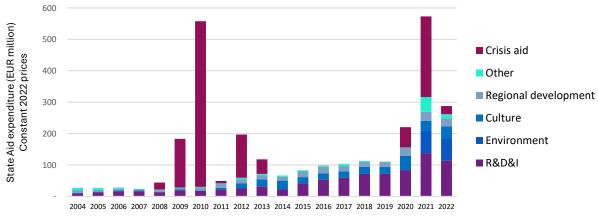
The figure further shows that aid to support **environmental objectives** has become a significant state aid objective in Iceland in recent

years, totalling almost EUR 70 million in 2022. However, the rise in state aid for this objective can be attributed to a single measure: a tax scheme to promote emission-friendly vehicles.²⁵

Aid to culture and heritage conservation has consistently been an important policy objective in Iceland, notably through measures to support the Harpa Concert Hall and Conference Centre in Reykjavik and the Icelandic film support scheme. The latter measure aims to promote Iceland's history and nature by reimbursing certain production costs to producers filming in Iceland. In total, support for cultural objectives amounted to around EUR 40 million in 2022.

Finally, aid to promote **regional development** 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, nearly all of Iceland's municipalities are eligible for regional aid due to low population density.²⁶ The aluminium smelter in Reyðafirði was the largest recipient of regional aid in 2022, receiving tax concessions worth EUR 10.6 million.²⁷





²⁵ Decision Number 178/21/COL

²⁶ http://www.eftasurv.int/media/decisions/170-14-COL.pdf

Decision numbers 93-224 and 93-227 (pre-dating EEA)

The aid amounts used in Figure 5 have been adjusted for inflation using the GDP deflator from Eurostat.

2.4 State Aid Objectives in Liechtenstein

Figure 6 displays the trend in aid spending in Liechtenstein from 2004 – 2022, expressed in constant prices, and the distribution of aid spending by policy objective in each year. The figure shows that aid spending remained stable during the period 2004 – 2016 but increased sharply in 2017 and has remained at a higher level ever since. In 2022, Liechtenstein reported the highest aid amount during the entire period.

During the 8-year period from 2006 to 2013, Liechtenstein's state aid spending was entirely attributed to a single state aid measure: the Media Support Act, a scheme supporting **culture and heritage conservation**. This scheme aims to preserve the pluralism of opinions, promote journalistic editorial quality, and facilitate the dissemination of opinion-shaping media in Liechtenstein.²⁹ In 2022, the Media Support Act accounted for 21% of all aid expenditure in Liechtenstein, totalling EUR 1.73 million.

Liechtenstein introduced an additional state aid measure in 2014, aimed at **environmental protection**. The measure involved investment and operating aid for a district heating plant in the town of Balzers based on renewable energy from biowaste.³⁰ State aid for the district heating plant amounted to EUR 0.17 million in 2022.

Liechtenstein adopted a second environmental state aid measure in 2017, the Liechtenstein Energy Efficiency Act.³¹ This scheme supports investments in energy efficiency and generation from renewable sources. Aid disbursements under the Liechtenstein Energy Efficiency Act amounted to EUR 6.16 million in 2022.

Overall, aid to environmental objectives was the largest aid objective in Liechtenstein in 2022, accounting for 73% of all state aid spending. Liechtenstein did not introduce any measures to remedy the effects of COVID-19 or other crisis-related measures during 2020–2022.

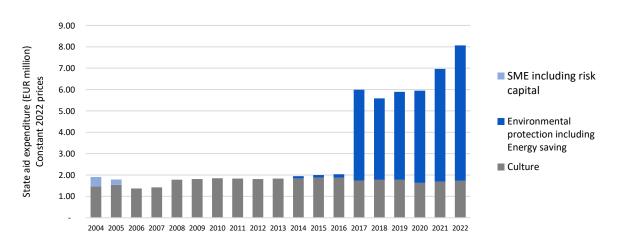


Figure 6: State aid expenditure by aid objective in Liechtenstein during 2004–2022³²

Decision No 213/17/COL

Decision No 171/14/COL

³¹ GBER 14/2017/ENV

The aid amounts used in Figure 6 have been adjusted for inflation using the GDP deflator from Eurostat.

3. AID AWARDED UNDER THE GBER

As a general 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 aid measures from the requirements of notification and prior approval, as aid that complies with the GBER criteria is deemed, a priori, to bring benefits to society that outweigh any 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.

3.1 GBER developments

First introduced in 2008, the GBER consolidated five separate block exemption regulations (BERs) and increased the number of aid categories eligible for exemption. In July 2014, as part of the State Aid Modernisation ("SAM") initiative, the Commission adopted a revised GBER, which was incorporated into the EEA Agreement shortly thereafter.³³ The SAM revision further increased

the categories of aid eligible for exemption, broadened the scope of the already exempted categories, raised the thresholds for notification and clarified the criteria for exemption. Further extensions of the GBER were adopted in 2017 and 2020. As a result of these developments, the EFTA States have, over time, been able to implement more types of aid and grant higher amounts of aid without prior scrutiny by ESA.

3.2 GBER uptake by the EFTA States

Figure 7 depicts the trend in state aid spending under the GBER in the EFTA States from 2004 – 2022. The figure shows that the EFTA States increased GBER expenditure over the period, particularly after the 2008 and 2014 revisions. However, during the last four years, GBER aid as a share of all aid declined due to the general increase in aid spending during the COVID-19 crisis. However, the number of GBER measures relative to all measures has still been growing. In 2022, aid granted under the GBER accounted for 23% of all aid spending, and GBER measures accounted for 75% of all active measures. The corresponding numbers for the EU Member States were 26% and 65% respectively.³⁴



Figure 7: GBER expenditure in the EFTA States during 2004–2022

Regulation 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.

When excluding aid to fisheries and agriculture.



4. RECOVERY OF UNLAWFUL AID

New aid that does not qualify for the GBER, must be notified to ESA, and the aid grantor must await the outcome of ESA's assessment before implementing the aid. If either of those obligations is breached, the aid is considered *unlawful*. If ESA finds that the unlawfully implemented aid is *incompatible* with the EEA Agreement, the EFTA State concerned will be required to recover the aid from the beneficiary.

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 Decisions 2011-2022

Table 2 provides details on ESA's recovery decisions during the period 2011-2022. The table shows that ESA adopted eight recovery decisions during this period, five of which were addressed to Norway and three to Iceland. ESA adopted one new recovery decision in 2022 - concerning the purchase of streetlight services by the municipality of Bergen from Eviny. However, the beneficiary brought an action for annulment against ESA's decision, which was subsequently annulled by the EFTA court in 2024.

In comparison, during the period 2011-2022, the European Commission adopted 120 recovery decisions addressed to the EU Member States, of which one was decided in 2022.³⁵

Table 2: Overview of recovery cases in the EFTA States during 2011–2022

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 ³⁶
206/11/COL	The HFF Mortgage Loans Scheme	ICE	29.06.11	Not determined	Aid lost ³⁷
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 ³⁸	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
161/22/COL	Bergen Streetlights	NOR	06.07.22	Not specified in decision	Annulled

³⁵ https://ec.europa.eu/competition-policy/stateaid/procedures/recovery-unlawful-aid_en

³⁶ Norway had decided to grant the aid but had not disbursed it entirely. The amount to be recovered was therefore zero.

³⁷ This case was closed in February 2013 without recovery, as the beneficiaries BYR Savings Bank and Keflavík Savings Bank had ceased all activities.

³⁸ 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 the Commission repository:

https://competition-policy.ec.europa.eu/state-aid/scoreboard/scoreboard-state-aid-data_en

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

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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