ESA | EFTA Surveillance Authority

STATE AID SCOREBOARD 2024

Based on the 2023 annual expenditure reports

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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 States[1] under constant review. As a main rule, the EFTA States must notify new aid to ESA and await the outcome of ESA's review of the compatibility of the aid before putting it into effect. However, the General Block Exemption Regulation (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.[2] 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 *Altmark*[3] 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 falling under Article 49 EEA.

The State Aid Scoreboard is a yearly publication summarising the data provided in the annual expenditure reports.[4] This latest edition covers aid paid out during 2023 but includes longer time series where appropriate.[5] 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.[6] 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.[7]

[1] 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.

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

[3] ECLI:EU:C:2003:415

[4] Article 6 of Decision No 195/04/COL provides that the ESA shall publish a synthesis of the annual expenditure reports.

[5] 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.

[6] *See* Article 8(3) EEA for further details on the product scope.

[7] 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 2023. Overall, state aid spending by the EFTA States totalled more than EUR 5.6 billion in 2023, corresponding to 2% *real* reduction from 2022.

The reduction was driven by the continued phase-out of measures to mitigate the economic impact of the COVID-19 pandemic and measures introduced in response to Russia's invasion of Ukraine. Reductions were also observed for spending on environmental objectives. These reductions outweighed increased spending on regional aid and aid to local infrastructure. However, aid to environmental objectives remained the largest objective, representing 44% of all state aid spending in the EFTA states in 2023.

The impact of the revised General Block Exemption Regulation (GBER) continued to be noticeable in 2023. GBER measures accounted for 81% of all measures with reported expenditure, and aid granted under the GBER accounted for 26% of all aid spending.

Norway reported around EUR 5.3 billion in state aid spending in 2023 (NOK 60.5 billion) — a 3% real reduction compared to 2022. However, in *relative* terms, the level of state aid remained broadly stable, amounting to around 1.2% of GDP in both 2022 and 2023.

Aid to environmental objectives constituted the largest state aid objective in Norway. In total, aid to environmental objectives amounted to nearly EUR 2.3 billion in 2023 (NOK 26.7 billion).

Norway continued to grant most of its aid via tax concessions, representing approximately 70% of all state aid expenditure in 2023. However, in terms of the frequency of aid instruments used, Norway relied on grants for 91% of its measures.

Norway increased its use of the GBER in 2023, and GBER exempted aid accounted for approximately 25% of all aid expenditure in Norway.

Iceland reported around EUR 336 million in state aid spending in 2023 (ISK 50 billion) — a 10% *real* increase compared to 2022. This also represented a *relative* increase, as state aid relative to GDP in Iceland stood at 1.15% in 2023, compared to 1.1% in 2022. A comparison with the other EEA States shows that Iceland's overall aid expenditure relative to GDP was above the average of the EU Member States.

Iceland granted most of its aid to R&D&I and environmental objectives, which accounted for around 45% and 36% of all state aid spending in Iceland in 2023, respectively.

Tax concessions were the main aid instrument used by Iceland in 2023, which represented more than 60% of all aid. However, in terms of the frequency of aid the instrument used, Iceland relied on grants for over 66 % of its measures.

Iceland also increased its use of the GBER procedure in 2023, with GBER aid accounting for 44% of all aid expenditure in Iceland.

Liechtenstein reported around EUR 15.3 million in state aid expenditure in 2023 (CHF 14.8 million) — an 89% *real* increase from 2022. Still, a comparison with the other EEA States shows that Liechtenstein's aid expenditure relative to GDP remained amongst the lowest in the EEA.

Environmental objectives constituted the largest state aid objective in Liechtenstein in 2023, accounting for around 87% of all aid spending. All aid was granted via direct grants.

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 2017 – 2023, expressed in *current prices*. In 2023, the EFTA states collectively distributed over EUR 5.6 billion in state aid, which represented a 2% *real* reduction compared to 2022 (inflation adjusted). The aid was disbursed to beneficiaries across 264 active measures, of which 243 were aid scheme.

In 2023, **Norway** reported aid expenditure of around EUR 5.3 billion, which represented a 3% *real* reduction from 2022. The aid was dispersed across 241 measures, with the five largest absorbing over 64% of the total reported aid. These five measures were the following:

Working title of the measure[8]	€ mill	%
Regionally Differentiated Social Security	1050.79	19.8%
Zero VAT rate on zero-emission vehicles	1050.79	19.8%
Tax System for Shipping	612.96	11.6%
Compensation for indirect ETS cost	399.10	7.5%
Tax Credit for Expenses on R&D	288.97	5.5%

In 2023, **Iceland** reported aid expenditure of approximately EUR 336 million, which represented a 10% *real* increase from 2022. The aid was distributed across 19 active measures, of which the five largest absorbed around 79% of the total spending. These five measures were the following:

Working title of the measure[9]	€ mill	%
Aid to support innovation companies	95.61	28.5%
Emission Friendly vehicle scheme	93.97	28.0%
Rannís technical development fund	30.80	9.2%
Rannís Research Fund	24.52	7.3%
Support for the energy transition	19.98	5.9%

In 2023, **Liechtenstein** reported aid expenditure of approximately EUR 15 million, which represented an 87% *real* increase from 2022. The aid was distributed across four schemes, of which the largest accounted for more than 86% of the total spending. The three measures were the following:

Working title of the measure[10]	€ mill	%
Energy Efficiency Act	13.19	86.2%
Media Support Act	1.68	11.0%
Scheme to support energy-intensive companies facing high electricity prices	0.27	1.8 %

As in the previous year, **the EU Member States** (EU-27) collectively reduced their state aid spending in 2023, amounting to EUR 186.78 billion – a 23% *real* decrease compared to 2022. The decline was mainly driven by the phase-out of COVID-19 support measures and reduced use of the Temporary Crisis and Transition Framework (TCTF) introduced in response to Russia's invasion of Ukraine.

Table 1: State aid granted by the EFTA States during 2017– 2023 (EUR million, *current prices*)[11,12]

EFTA State	2017	2018	2019	2020	2021	2022	2023
NORWAY	3 740.79	3 874.48	4 189.39	5 712.96	8 038.62	6 878.49	5 295.41
ICELAND	94.34	99.46	95.40	175.09	498.83	302.52	336.02
LIECHTENSTEIN	5.22	4.72	5.17	5.38	6.32	7.84	15.31
TOTAL - EFTA	**3 840.35**	**3 978.67**	**4 289.96**	**5 893.44**	**8 543.77**	**7 188.85**	**5 646.74**

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

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

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

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

12 The numbers are reported as 'aid element', cf. footnote 7.

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 2023. The figure shows that **Norway**'s aid expenditure relative to GDP stood at 1.19% in 2023, which is above the EU average of 1.01% and the average of the EU Member States of 0.99%.[13] The figure further shows that **Iceland**'s aid spending relative to GDP also stood at 1.15% in 2023, also above the EU average and the average of the EU Member States. Finally, **Liechtenstein** was among the EEA States with the lowest levels of State aid expenditure, amounting to 0.20% of national GDP in 2023.

1.3 Aid instruments

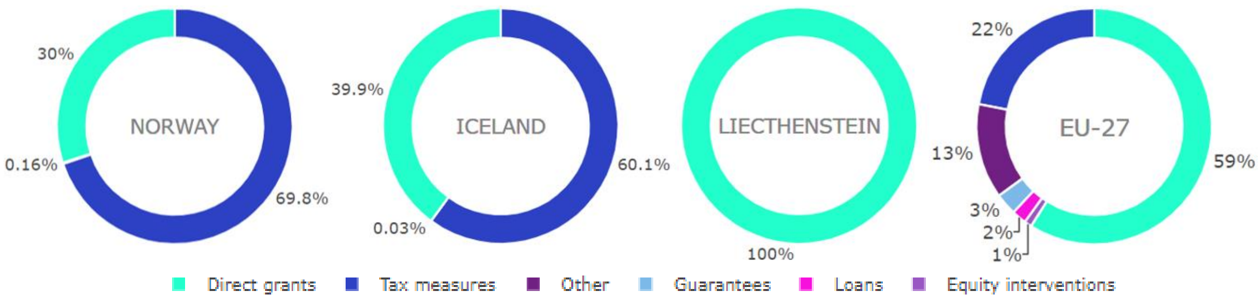
State aid represents a cost or a loss of revenue to the granting state and an economic benefit to the recipient. The economic transfer can take many forms, such as grants, tax concessions, debt write-offs, equity, loans, guarantees, etc. The choice of instrument must be made in view of the policy objective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

Figure 1 below illustrates the extent to which the EFTA States used different aid instruments in 2023. **Norway** channelled most of its aid via tax concessions, accounting for 70%, while 30% were distributed as grants. Similarly, **Iceland** provided most of its aid through tax concessions at approximately 60%, while 40% was given as direct grants. Finally, **Liechtenstein** awarded all aid in the form of grants.

Norway and Iceland also used instruments such as soft loans and guarantees. However, because the *aid element*[14] of such instruments is small relative to their nominal amount, they comprised only 0.15% and 0.03% 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 91% and 66% of the aid measures, respectively, while tax measures made up only 4% and 25%.

In the EU-27, grants remained the dominant aid instrument in 2023, accounting for 59% of total expenditure. This marks a 16-percentage point increase from 2022, when 43% of aid was channelled through direct grants and direct grants combined with interest rate subsidies. Tax measures made up 22% of total spending, while guarantees and loans at favourable terms represented 3% and 2% respectively. Equity interventions accounted for only 1% of the total aid, a notable decline from 13% in 2022[15]

Figure 1: Usage of aid instruments in the EFTA States in 2023

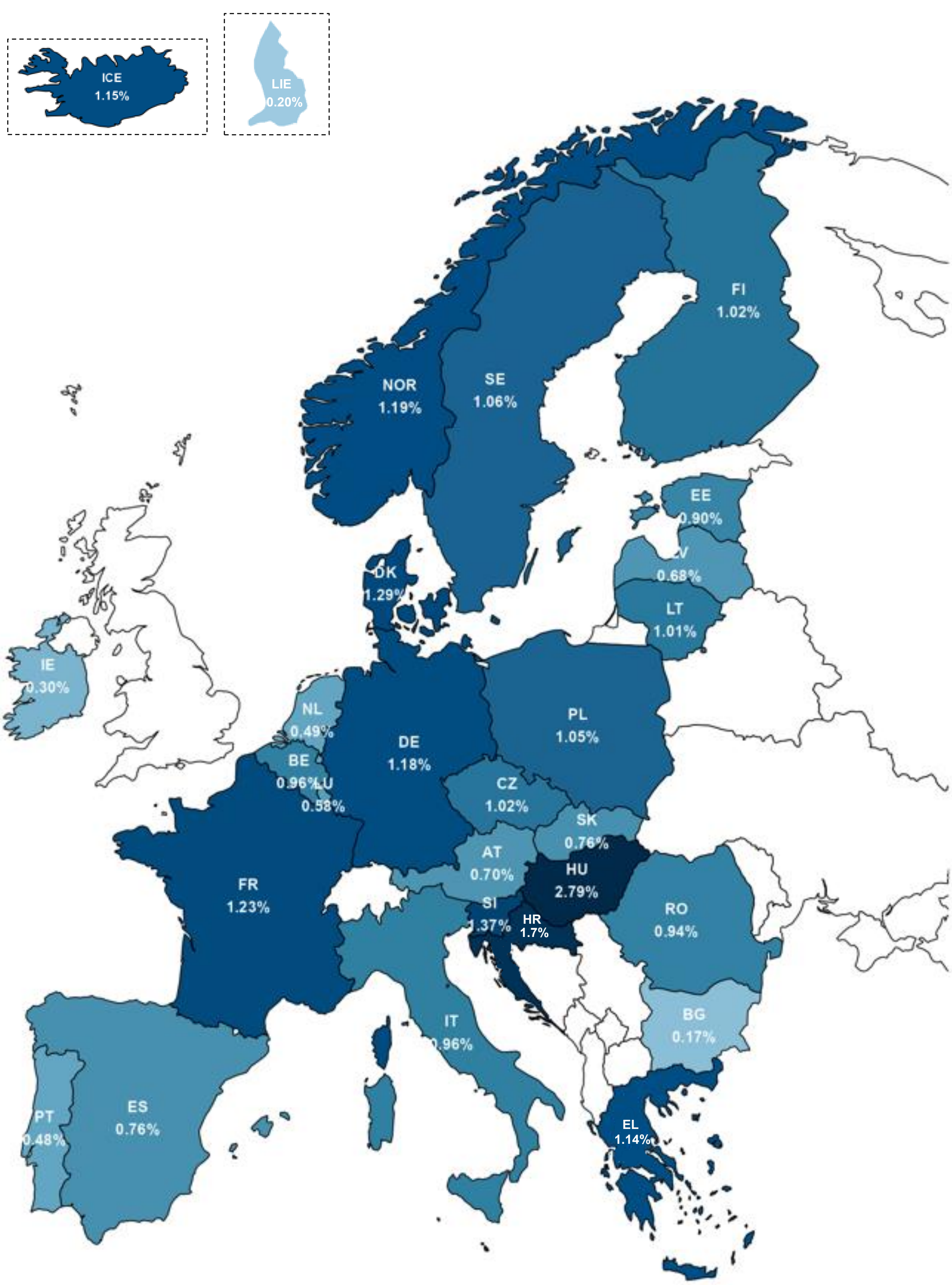


[13] The EU average and the average of the EU Member States have been estimated by excluding aid to agriculture and fisheries. When including such aid, the EU average stood at 1.09% in 2023. *See* EU State Aid Scoreboard, page 25.

[14] 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.

[15] See EU State Aid Scoreboard 2023, page 22-23.

Figure 2: State aid relative to GDP: EEA comparison 2023[16]



[16] The EU numbers exclude aid to agriculture and fisheries. *See* footnote 6.

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.

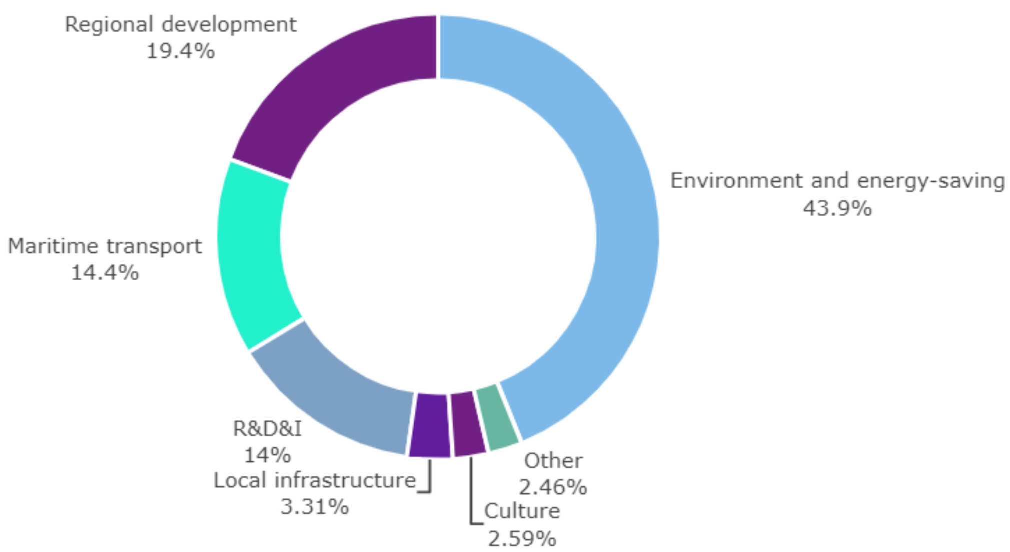
2.1 Objectives in the EFTA States

During 2023, 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, although to a lesser extent than in 2022.

Figure 3 illustrates the distribution of state aid spending in **the EFTA States** in 2023 among different categories of policy objectives.[17] The figure shows that measures aimed at environmental protection and energy-saving received the largest proportion of state aid, accounting for nearly half (43.9%) of all aid spending. This was followed by regional development aid, which accounted for (19.4%).

According to the EU State Aid Scoreboard, environmental protection and energy remained the main policy focus, accounting for 30% of total spending, while aid to R&D&I and regional development maid up 9% and 8% respectively.[18] Finally, around 27% of State aid in 2023 targeted crisis-related measures linked to COVID-19 and the Ukraine crisis – a decline from previous years.

Figure 3: State aid expenditure by main objective in the EFTA States in 2023



[17] 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.

[18] See EU State Aid Scoreboard 2023, page 25-26.

2.2 State Aid Objectives in Norway

Figure 4 displays the trend in aid expenditure in Norway from 2004 – 2023, 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.

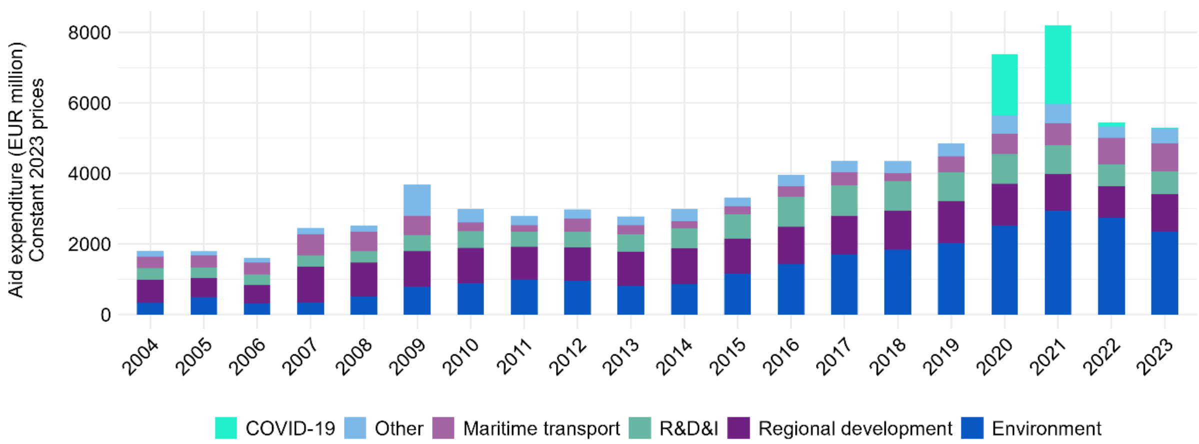
Figure 4 further shows that the green transition has been an important policy objective for Norway throughout the period, particularly from 2015 onwards. In total, Norway spent nearly EUR 2.3 billion on **environmental objectives** in 2023, which represented around 44% of all spending. Most of the environmental 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 fuels infrastructure.

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.[19] In 2023, aid under the scheme amounted to around EUR 1.05 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.[20] When compared to the normal system of corporate taxation, aid under this scheme amounted to approximately EUR 613 million in 2023.

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.[21] State aid under the Skattefunn scheme amounted to approximately EUR 289 million in 2023.

Figure 4: *S*tate aid expenditure by aid objective in Norway during 2004 – 2023[22]



19 Decision number 300/21/COL
20 Decision number 214/17/COL
21 GBER 44/2014/R&D&I
22 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 – 2023, 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, reaching 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 2023 compared to the pre-COVID years. However, no aid was granted under COVID-related measures during the year.

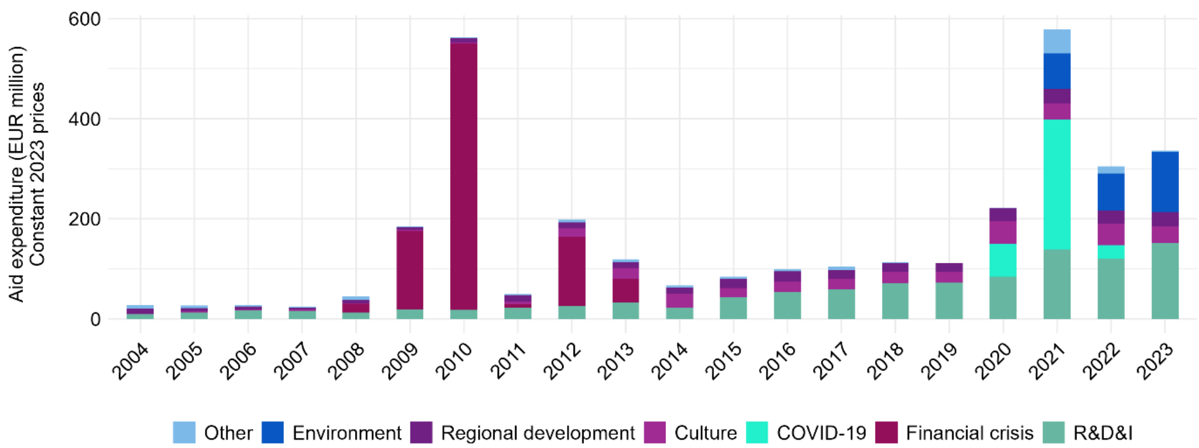
Figure 5 further shows that aid to support **R&D&I** efforts constituted the largest objective in Iceland, totalling EUR 150.9 million in support in 2023. Notably, the Rannís funds have made up most of this aid category over the years. In 2023, the Rannís funds collectively accounted for 16.5% of all 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 120.7 million in 2023. However, the rise in state aid for this objective can be attributed to a single measure: a tax scheme to promote emission-friendly vehicles.[23]

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 33.8 million in 2023.

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.[24] The aluminium smelter in Reyðafirði was the largest recipient of regional aid in 2022, receiving tax concessions worth EUR 11 million.[25]

Figure 5: State aid expenditure by aid objective in Iceland during 2004 – 2023[26]



[23] Decision Number 178/21/COL
[24] http://www.eftasurv.int/media/decisions/170-14-COL.pdf
[25] Decision numbers 93-224 and 93-227 (pre-dating EEA)
[26] 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 – 2023, 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 2023, Liechtenstein reported the highest aid amount during the entire period.

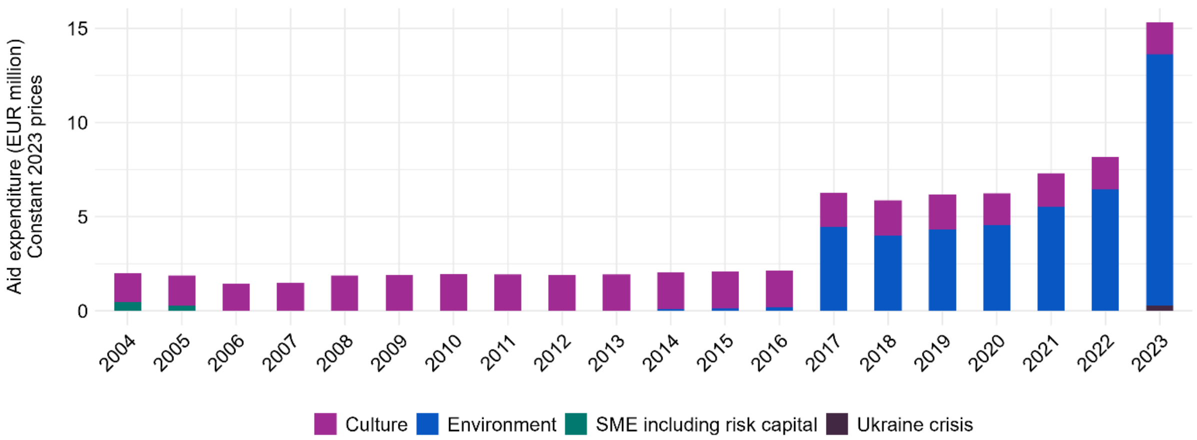
During the 8-year period from 2006 to 2013, Liechtenstein's state aid spending was entirely attributed to a single state aid measure: the Media Support Act, a scheme supporting **culture and heritage conservation**. This scheme aims to preserve the pluralism of opinions, promote journalistic editorial quality, and facilitate the dissemination of opinion-shaping media in Liechtenstein.[27] In 2023, the Media Support Act accounted for 11% of all aid expenditure in Liechtenstein, totalling EUR 1.68 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.[28] State aid for the district heating plant amounted to EUR 0.17 million in 2023.

Liechtenstein adopted a second environmental state aid measure in 2017, the Liechtenstein Energy Efficiency Act.[29] This scheme supports investments in energy efficiency and generation from renewable sources. Aid disbursements under the Liechtenstein Energy Efficiency Act amounted to EUR 13.19 million in 2023.

Overall, aid to environmental objectives was the largest aid objective in Liechtenstein in 2023, accounting for around 87% of all state aid spending. Liechtenstein did not introduce any measures to remedy the effects of COVID-19 measures during 2020–2023. However, in 2023 Liechtenstein introduced a scheme to mitigate the high electricity prices caused by Russia's invasion of Ukraine.

Figure 6: State aid expenditure by aid objective in Liechtenstein during 2004–2023[30]



27 Decision No 213/17/COL
28 Decision No 171/14/COL
29 GBER 14/2017/ENV
30 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.

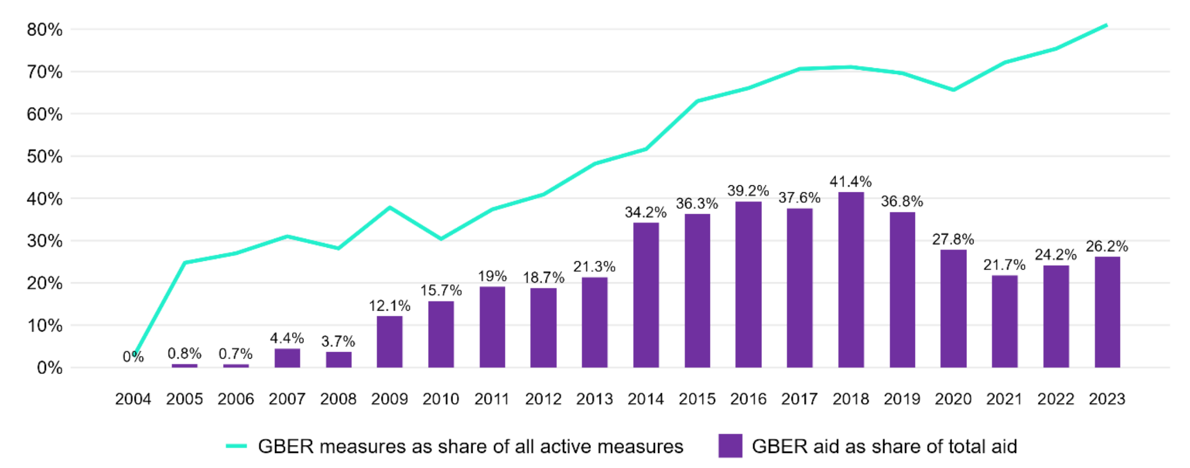
3.1 GBER developments

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.[31] 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 – 2023. The figure shows that the EFTA States increased GBER expenditure over the period, particularly after the 2008 and 2014 revisions. 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 continued to grow. In 2023, aid granted under the GBER accounted for 26.2% of all aid spending, and GBER measures accounted for 81% of all active measures. The corresponding numbers for the EU Member States were 37.5% and 62.5% respectively.[32]

Figure 7: GBER expenditure in the EFTA States during 2004 – 2023



[31] 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.

[32] 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 2011-2023

Table 2 provides details on ESA's recovery decisions during the period 2011-2023. 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 no new recovery decision in 2023.

In comparison, during the period 2011-2023, the European Commission adopted 123 recovery decisions addressed to the EU Member States, of which three was decided in 2023.[33]

Table 2: Overview of recovery cases in the EFTA States during 2011–2023

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[34]
206/11/COL	The HFF Mortgage Loans Scheme	ICE	29.06.11	Not determined	Aid lost[35]
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[36]	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 the decision	Annulled

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

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

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

36 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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