



EFTA Surveillance Authority  
B-1040 Brussels  
BELGIUM

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Ref. DM316948/NOW



**CASE NO. 66969 – ID-CARDS IN THE NORWEGIAN CONSTRUCTION INDUSTRY – SUBMISSIONS FROM BYGGENÆRINGENS LANDSFORENING – THE FEDERATION OF NORWEGIAN CONSTRUCTION INDUSTRIES**

**1 Introduction**

Reference is made to the complaint and correspondence between the EFTA Surveillance Authority and the Norwegian Government concerning identity cards (ID-cards) at construction sites.

In particular, we refer to the Ministry of Labour and Social Inclusion's (referred to as "the Ministry") letters of 20 October 2009 and 20 January 2010. Byggenæringens Landsforening (referred to by its Norwegian abbreviation "BNL") supports the arguments presented by the Ministry and concurs that the ID-card scheme is in compliance with the EEA-Agreement.

This letter will supplement the outline given by the Ministry, and will in particular elaborate on how the ID-cards facilitate cross border trade in services in the construction sector. Contrary to the views expressed by the complainant, BNL would like to submit that the ID-Card scheme represents a major achievement in reducing administrative burdens, financial and regulatory risk for undertakings in the Norwegian construction sector, and in particular for those who operate as main contractors and/or undertake to comply with the obligations resting on the client (*byggherre*). The overall effect of the scheme is in BNL's view to facilitate cross-border trade in the construction sector.

We request that the EFTA Surveillance Authority do not proceed to initiate infringement proceedings against Norway in this matter.

**2 Facts about BNL**

BNL was established in 1997 and is the major organization for building material manufacturers, craftsman's enterprises and civil engineering enterprises in Norway. The Federation provides services and deals with commercial policy, employer issues and internationalization for member companies and associations.

BNL has since its establishment marketed the construction industry in the Norwegian society. BNL has 4 209 members, which employ a total of 73 500 persons. BNL is also a

member of The Confederation of Norwegian Enterprise (NHO), which is the main representative body for Norwegian employers.

Associations in BNL:

- The Norwegian Joinery Manufacturers Association
- The Association of Norwegian Master Builders
- The Association of Masonry Contractors
- Norwegian Contractors' Association
- Construction Products Association
- Norwegian Homebuilders Association
- Association of Commercial Real Estate
- The Norwegian Association for Plumbers
- The Norwegian Association of painting contractors
- Norwegian Roofing Contractors Association
- The Norwegian Sawmill Industries Association
- The Association of Coating, Insulation and Scaffolding Contractors
- Norwegian Association of Ventilation- and Tinsmith Companies

### **3 The ID-card scheme – Background**

The ID-card scheme was originally developed by BNL as a means to relieve its members and other companies in the construction sector of administrative and financial burdens when acquiring services from sub-contractors, which is a natural part of the business model in this sector. This was intended to facilitate economic transactions in the industry, and in particular to facilitate the acquisition of services from foreign sub-contractors or employment agencies. BNL launched its initiative in 2005, subsequent to which, the current Regulation 366/2007 was adopted and entered into force on 1 January 2008. Since then, some 250 000 ID-cards have been issued.

The background for the initiative was that Norwegian construction companies over the last decade had become increasingly dependent on foreign sub-contractors or providers of qualified personnel. Similarly, Norwegian legislators have placed several responsibilities on the main contractors in terms of controlling sub-contractors' compliance with Norwegian law regarding health and safety on the construction site, whether the sub-contractor has registered itself and any employees with relevant authorities as required, and at a later stage whether sub-contractors comply with Norwegian law on wages and working conditions pursuant to universally applicable collective agreements.

In addition, both Norwegian authorities, BNL and NHO have run campaigns in order to reduce undeclared work and increase compliance with existing legal requirements in the construction industry. This has mainly been targeted towards Norwegian undertakings, but inevitably attention has increasingly been given also to foreign service providers who evade taxes and VAT, and do not follow Norwegian legislation on wages and working conditions.

BNL recognises that the ID-card scheme as such represents an administrative requirement that may be considered to restrict cross-border trade in services; in BNL's view the actual

effect of the scheme is the opposite. The negative effects on trade are in our opinion limited to the relatively minor cost of issuing the cards, and the rather limited administrative burden of applying for them. The positive effects, however, are that the scheme improves control on health and safety on construction sites, and it represents a great simplification of the constructor's control of sub-contractors relating to the sub-contractors' payment of taxes, salaries etc. These effects will be described in further detail below, but in BNL's opinion it is clear that should the electronically readable ID-cards be abolished, the costs of our members' cross-border trade in services would increase.

#### **4 Brief outline of the ID-card scheme**

The ID-card scheme is laid down in Regulation 366/2007, and applies to both Norwegian and foreign employers alike. The scheme applies to all persons performing work at building and construction sites; both construction and assembly work, and various support functions such as cleaning and catering services are covered.

Section 1 establishes that the primary objective is to improve health and safety on construction sites. The other objective is according to Section 3 to ensure proper registration in various public registers. Such registration is required in order for an application for ID-cards to be accepted and processed, but the requirements themselves do not stem from the ID-card scheme, but are laid down in other pieces of legislation. The prerequisite registration requirements are; registration with the company register (for companies operating in Norway), the National Population Register (for self employed and for each employee), the NAV State Register for Employers and Employees (for employers established in Norway), the Central Office – Foreign Tax Affairs (for foreign service providers), and the VAT register (for both foreign service providers and Norwegian undertakings).

Consequently, once issued, an ID-card contains information that is needed for its function as a mechanism to improve HSE control by both the employer and by public authorities; such as the employer's name and Organization Number, the employee's name, gender, birth date and picture. And although not stated on the card as such the existence of an ID-card confirms that the employer have completed certain registrations as required in Norwegian Law. As will be further detailed below, this relieves the service buyer of certain financial and regulatory risks in dealing with new undertakings, whether they are Norwegian or foreign.

Information about the scheme is published on the internet in Norwegian, English, Polish and Lithuanian language. The applications may be filed once the necessary registrations are completed, and may be completed online. There is no condition that the initiation of work must await receipt of the ID-cards; once a complete application has been lodged, the employer is issued a receipt to demonstrate that the application has been submitted. The issuing of the cards cost NOK 74 per employee, and cards are normally received within a few days.

## **5 Overview of control functions delegated to the main contractor and the client in Norwegian Law**

Under Norwegian legislation, both the contractor and the client have been given several control functions relating to their immediate sub-contractors' compliance with various obligations under Norwegian law, and in certain cases towards all sub-sub contractors in a contract chain – which particularly in complex projects may include many undertakings. The most important examples are control concerning health and safety regulations, control that sub-contractors grant their employees the wages and working conditions required under collective agreements that have been given universal application, control that sub-contractors are registered as required in the Company Register, and that they are registered with the relevant VAT and tax authorities. Needless to say, such obligations rest not on the client or main contractor, but on each separate undertaking providing a service to the construction project, regardless of whether the service provider is established in Norway or a foreign service provider. The client or main contractor is, however, responsible for controlling the sub-contractors' compliance.

These control functions are sanctioned in various ways, which implies that the main contractor runs regulatory or financial risks, should the relevant controls fail. This will be further detailed below.

Another central feature of Norwegian legislation in this regard, is that even though obligations to control are left with main contractors or clients, there is no legal basis for undertaking the controls towards sub-contractors, or a corresponding obligation on sub-contractors to subject themselves to the relevant controls. This implies that the main contractors' control of sub-contractors must be regulated in contracts, and dealt with as an integrated part of the operation of delivering the relevant construction project. Thus, control obligations clearly increase costs of construction projects, and it is essential that the control functions can be undertaken as effectively and rapidly as possible. The ID-card scheme is in BNL's view a significant achievement in this respect.

In addition to simplifying controls, the ID-card scheme has several other positive effects in the operation of construction sites, such as reducing risk of thefts and regulating access to restricted areas. In the future it is expected that additional functionalities may be added to the cards, for instance keeping control of individual workers' certificates of qualifications that are required for using specialised machinery, cranes etc.

## **6 Further details on ID-cards as an all-in-one control measure**

### **6.1 Personnel registers**

One central function of the ID-cards in terms of health and safety is that the electronically readable cards are essential in order for the clients to carry out its duty to maintain a register of personnel present at a particular construction site at all times. This requirement is laid down in Section 15 of Regulation No. 1028/2009 *Byggherreforskriften*, which reads as follows:

### **“§ 15 Oversiktslister**

*Som ledd i koordineringen skal det føres en oversiktsliste over alle som utfører arbeid på bygge- eller anleggsplassen. Oversiktslisten skal føres og kontrolleres daglig og inneholde følgende opplysninger*

- a) *navn og adresse på bygge- eller anleggsplassen*
- b) *navn på byggherren*
- c) *navn på arbeidsgivere eller enmannsbedrifter eller for innleide arbeidstakere navnet på innleievirksomheten*
- d) *organisasjonsnummer for registreringspliktige virksomheter*
- e) *navn og fødselsdato på alle som utfører arbeid på bygge- eller anleggsplassen.*

*Listene skal være tilgjengelige og skal på oppfordring vises til arbeidsgiveren, verneombudet og Arbeidstilsynet. Listene skal oppbevares i seks måneder etter at bygge- eller anleggsarbeidet er avsluttet.”*

As follows from Section 15, such lists shall identify the site, the client, any employers or self-employed, Organization Number for undertakings required to have one, and names and birthdates of anyone performing work at the site, including construction workers, administrative personnel, cleaners and other service providers. The responsibility for keeping such a register is normally delegated to the main contractor.

In BNL's opinion it is evident that the accuracy and effectiveness of such control is vastly increased by having each employee furnished with a standardised and electronically readable ID-card, which contains all the information required under Section 15.

### **6.2 Coordination of HSE-control**

The main contractor is also responsible for the coordination of each sub contractors' HSE-control pursuant to Section 6, ref Sections 4 and 5, of Regulation 1127/96 *Internkontrollforskriften*, which read as follows:

#### **”§ 4. Plikt til internkontroll**

*Den som er ansvarlig for virksomheten skal sørge for at det innføres og utøves internkontroll i virksomheten og at dette gjøres i samarbeid med arbeidstakerne og deres representanter.*

*Arbeidstakerne skal medvirke ved innføring og utøvelse av internkontroll.*

#### **§ 5. Innholdet i det systematiske helse-, miljø- og sikkerhetsarbeidet. Krav til dokumentasjon**

*Internkontrollen skal tilpasses virksomhetens art, aktiviteter, risikoforhold og størrelse i det omfang som er nødvendig for å etterleve krav i eller i medhold av helse-, miljø- og sikkerhetslovgivningen.*

<i>Internkontroll innebærer at virksomheten skal:</i>	<i>dokumentasjon</i>
<i>1. sørge for at de lover og forskrifter i helse-, miljø- og sikkerhetslovgivningen som gjelder for virksomheten er tilgjengelig, og ha oversikt over de krav som er av særlig viktighet for virksomheten</i>	
<i>2. sørge for at arbeidstakerne har tilstrekkelig kunnskaper og ferdigheter i det systematiske helse-, miljø- og sikkerhetsarbeidet, herunder informasjon om endringer</i>	
<i>3. sørge for at arbeidstakerne medvirker slik at samlet kunnskap og erfaring utnyttes</i>	
<i>4. fastsette mål for helse, miljø og sikkerhet</i>	<i>må dokumenteres</i>
	<i>skriftlig</i>
<i>5. ha oversikt over virksomhetens organisasjon, herunder hvordan ansvar, oppgaver og myndighet for arbeidet med helse, miljø og sikkerhet er fordelt</i>	<i>må dokumenteres</i>
	<i>skriftlig</i>
<i>6. kartlegge farer og problemer og på denne bakgrunn vurdere risiko, samt utarbeide tilhørende planer og tiltak for å redusere risikoforholdene</i>	<i>må dokumenteres</i>
	<i>skriftlig</i>
<i>7. iverksette rutiner for å avdekke, rette opp og forebygge overtredelser av krav fastsatt i eller i medhold av helse-, miljø- og sikkerhetslovgivningen</i>	<i>må dokumenteres</i>
	<i>skriftlig</i>
<i>8. foreta systematisk overvåkning og gjennomgang av internkontrollen for å sikre at den fungerer som forutsatt</i>	<i>må dokumenteres</i>
	<i>skriftlig</i>

*Internkontrollen skal dokumenteres i den form og det omfang som er nødvendig på bakgrunn av virksomhetens art, aktiviteter, risikoforhold og størrelse. Dokumentasjon som følger av krav i eller i medhold av helse-, miljø- og sikkerhetslovgivningen, for eksempel instruksjer, tillatelser, kompetansebevis, sertifikater o.l. skal inngå.*

*Skriftlig dokumentasjon etter denne forskrift skal minst omfatte annet ledd nr. 4) til og med nr. 8) i denne paragraf.*

*Frivillige sertifikater kan også inngå som en del av dokumentasjonen.*

## **§ 6. Samordning**

*Når flere virksomheter utøver arbeid på samme arbeidsplass, skal de, når det er nødvendig, skriftlig avtale hvem av dem som skal ha ansvaret for å samordne internkontrollen for deres felles aktiviteter eller områder. Kommer slik avtale ikke i stand, kan tilsynsmyndighetene bestemme hvem av dem som skal ha dette ansvaret. Dersom hensynet til helse, miljø eller*

*sikkerhet tilsier en annen ansvars plassering, kan tilsynsmyndighetene omgjøre en inngått avtale.*

*Når en virksomhet som oppdragsgiver engasjerer oppdragstakere e.l. til å utføre oppgaver på virksomhetens eget område eller anlegg, skal oppdragstakers internkontroll såvidt mulig legges til grunn for de aktiviteter som omfattes av oppdraget. Dette gjelder både der oppdraget utføres av oppdragstaker personlig, ved egne ansatte eller andre. Oppdragsgiver skal informere om fellesregler o.l. og påse at mulige mangler blir korrigert eller nødvendige tilpasninger foretatt i sin egen eller oppdragstakers internkontroll."*

It appears from the above, that one important practical challenge in performing the task of coordinating the various sub-contractors' HSE-control is to maintain detailed control of each employer/employee relationship, without which it is impossible to control that each individual employee is included in the HSE control routines.

The ID-cards represent a great simplification of this work, since they are issued by each employer, and since each person on the construction site – as stated above – is required to carry an ID-card at all times while being on the site.

### 6.3 Obligation to control wages

Further, as the EFTA Surveillance Authority is well aware, pursuant to regulation 166/2008 main contractors are responsible for controlling that sub contractors offer their employees wages and working conditions that comply with collective agreements that have been granted universal application. As detailed in submissions from Norsk Teknologi and NHO in support of the complaint regarding this scheme from Norsk Teknologi, these control obligations leave the main contractor with rather heavy administrative burdens *i.a.* in keeping track of which employees' wages and working conditions this responsibility relates to. This requires that the contractor keeps track of each employee and employer falling under the scope of such a decision, but also to assess which collective agreement that applies to each worker in cases where different collective agreements have been granted universal application.

Thus, ID cards which identify each employee/employer relationship, vastly simplifies and improves the accuracy of the contractors' efforts to comply with these control obligations.

As the EFTA Surveillance Authority is also well aware, failure for sub contractors to pay wages as required by universally applicable collective agreements represents a financial risk for the contractor, since it may be held jointly responsible for the employees' wage claims. Thus, any means of improving efficiency of this control contributes to reducing the financial risk involved in hiring sub contractors or employment providers from other countries within the EEA, where general wage levels are lower than in Norway.

### 6.4 Avoidance of liability for employees' taxes

Pursuant to Section 10-7 of the Tax Assessment Act – *Ligningsloven* – Norwegian contractors may be jointly responsible for the pay roll taxes (withheld from the worker's salary - *forskuddstrekk*) and the social security contributions (*arbeidsgiveravgift*) regarding

each individual employee of a foreign sub-contractor, save if the contractor or the sub-contractor/employer have duly registered the contract and each employee posted in connection with it with the Central Office – Foreign Tax Affairs, as required in Section 6-10 of the same Tax Assessment Act. The contractor's potential liability extends to all foreign sub-contractors in a contract chain, and extends to both foreign and Norwegian employees.

The provisions of the tax control act read as follows:

**“§ 6-10 Om rapportering av oppdragstakere og arbeidstakere**

*1. Næringsdrivende og offentlige organ som gir noen et oppdrag i riket eller på kontinentalsokkelen, skal ukrevet gi skattekontoret opplysninger om oppdraget og eventuelle underoppdrag, dersom disse utføres av person bosatt i utlandet eller selskap hjemmehørende i utlandet. Rapporteringsplikten omfatter opplysninger om hovedoppdragsgiveren i kontraktskjeden, oppdragstakeren og arbeidstakerne som oppdragstakeren benytter til å utføre oppdraget. Oppdragstaker har plikt til å gi opplysninger om egne arbeidstakere som benyttes til å utføre oppdrag etter første punktum.*

*2. For oppdrag i riket som ikke utføres på sted for bygge- og monteringsvirksomhet, skal det bare gis opplysninger etter nr. 1 dersom oppdraget utføres på sted som står under oppdragsgiverens kontroll.*

*3. Opplysninger skal gis snarest etter at kontrakt er inngått, og senest 14 dager etter at arbeidet er påbegynt. Opplysninger om arbeidets avslutning skal gis senest 14 dager etter avslutningen.*

*4. Departementet kan bestemme at rapporteringsplikten etter nr. 1 også skal gjelde for oppdrag til enkelte grupper av oppdragstakere som ikke er bosatt eller hjemmehørende i utlandet.”*

**“§10-7 Oppdragsgivers ansvar for oppdragstakers skatt, arbeidsgiveravgift og forskuddstrekk**

*1. Dersom oppdragsgiver forsettlig eller grovt uaktsomt unnlater å oppfylle opplysningsplikten etter §6-10, kan skattekontoret pålegge oppdragsgiver ansvar for oppdragstakerens forfalte, men ikke innbetalte skatt, arbeidsgiveravgift eller forskuddstrekk. Departementet kan bestemme at myndighet til å pålegge ansvar for skatt, arbeidsgiveravgift og forskuddstrekk skal tilligge annen ligningsmyndighet enn nevnt i foregående punktum.*

*(..)”*

As will be recalled, one precondition for the issuing of ID-cards is that the employer – if a foreign service provider – have registered with the Central Office – Foreign Tax Affairs as required by the tax control act. The obligation on the sub contractor to acquire ID-cards thus implies that the contractor is relieved of a financial risk, which can be ascertained by simply controlling that each employee has been provided with an ID-card.

### 6.5 Avoidance of joint liability for sub-contractors' VAT obligations

Pursuant to Section 16-30 of the Tax Payment Act, the recipient of goods or services are jointly responsible for VAT on goods or services delivered by a foreign provider who is not registered in the VAT Register, or represented by a legal representative in Norway. Section 16-30 reads as follows:

***”§ 16-30. Ansvar for merverdiavgift ved unnlatt registrering***

*Departementet kan i forskrift bestemme at den som har mottatt varen eller tjenesten, er ansvarlig for merverdiavgift av varer og tjenester fra utenlandsk næringsdrivende som ikke er registrert ved representant etter reglene i merverdiavgiftsloven § 2-1 sjette ledd.”*

Section 2-1 of the VAT Act reads as follows:

***” § 2-1. Registreringsplikt***

*(1) Næringsdrivende og offentlig virksomhet skal registreres i Merverdiavgiftsregisteret når omsetning og uttak som er omfattet av loven til sammen har oversteget 50.000 kroner i en periode på tolv måneder. (...)”*

Thus, as registration in the VAT register is a precondition for obtaining an ID-card, the contractor may conclude that if a sub-contractor has applied for ID-cards for its employees, the risk of becoming jointly liable for the sub-contractors VAT obligations is eliminated. Without the ID-card scheme, the elimination of this risk would involve a heavier burden for the contractor.

### 6.6 Reduced risk of joint liability for taxes due under the Tax Payment Act in cases of hiring of personnel

When a contractor hires personnel from i.e. an employment agency, the contractor is jointly liable for taxes and VAT due for the supplier of personnel. This is laid down in paragraph 2 of Section 4 of the Tax Payment Act, which reads as follows:

***“§ 4-1. Definisjoner***

*(1) (...).*

*(2) Når arbeidstakere stilles til rådighet for andre, svarer både oppdragsgiver og oppdragstaker for at pliktene og ansvaret etter denne lov oppfylles. Pliktene og ansvaret påhviler også den som oppgir å være arbeidsgiver i saker etter utlendingsloven 4 §§ 23 tredje ledd og 24 annet ledd. De ansvarlige kan avtale at en av dem skal utføre pliktene etter denne loven. Slik avtale fritar likevel bare for disse pliktene når og så langt dette bestemmes av skatteoppkreveren.”*

As follows from the above, the contractor and the employer must first determine who shall be responsible for paying the taxes due, and in addition receive an approval from the Treasurer (*Kemneren*) in order for the other to be relieved of its liability. In order for the

Treasurer to relieve the contractor of its liability and thus accept that the employment agency shall bear the full risk of correct tax payments alone, it is essential that the employment agency has completed all registrations as required.

In other words, if an employment agency either has completed an application for id-cards or received ID-cards for its employees, the contractor has an increased certainty for being able to avoid the joint liability as laid down in Section 4 of the Tax Payment Act.

## **7 Brief legal submissions**

For the sake of good order, BNL recognizes that the legal assessment of the Norwegian ID-card scheme must take into account that Paragraph 2 e) of Article 16 of the Services Directive prohibits national requirements on service providers "to possess an identity document issued by its competent authorities specific to the exercise of a service activity". This also follows from case law of the European Court of Justice, see case C-355/98 *Commission v Belgium*, in which the Court stated that

*"39. The condition that every staff member of a security firm or internal security service must carry an identification card issued by the Belgian Minister for the Interior must also be regarded as a restriction on the freedom to provide services. The formalities involved in obtaining such an identification card are likely to make the provision of services across frontiers more difficult.*

*40. Moreover, as the Commission has rightly emphasised, the provider of a service who goes to another Member State must be in possession of an identity card or a passport. It follows that the requirement of an additional identity document, issued by the Belgian Minister for the Interior, is disproportionate in relation to the need to ensure the identification of the persons in question."*

BNL does, however, submit that based on the legal and factual properties of the Norwegian ID-card scheme, the EFTA Surveillance Authority should distinguish it from the Belgian scheme being scrutinized in Case 355/98. In considering the relevance of Article 16 of the Services Directive, the scheme should be assessed not only on the basis of its function as an identity card for workers, but as the all-in-one control measure it is, serving many other functions to simplify economic transactions between law abiding undertakings in the construction sector.

Even if the ID-card scheme should be considered to constitute a restriction on the free movement of services, it must be taken into consideration that the scheme has limited, if any, negative effect on cross-border trade in the construction sector. Indeed, as pointed out above, the objective of BNL when proposing that such a scheme be adopted, was not to limit cross-border trade, but rather to facilitate trade both among Norwegian undertakings, and increasingly important between Norwegian and foreign undertakings.

The restrictive effect of the ID-card scheme as such consists of the application procedure, and the cost of 74 NOK per card/employee. The various registration requirements that must be completed before filing an application for ID-cards, exist independently of the ID-card scheme, and would persist even if the ID cards should be abolished. As pointed out by the Ministry, the requirement to provide each employee with an ID-card is not a precondition for entering into contracts, or initiation of work. The application procedure is in BNL's opinion, rather simplistic, once the prerequisite registrations have been completed. Applications may

be completed in writing or online. Information is available online in several foreign languages.

In any event, the limited negative effects on trade are outweighed by positive effects, in particular since the scheme reduces contractors' risk of becoming liable for taxes, and it simplifies the various obligations on the contractor to control sub-contractors. Thus, the scheme improves market access for foreign service providers that comply with Norwegian tax laws and labor market requirements. As pointed out above, this was also one central concern for BNL when developing and lobbying for the introduction of the ID-card scheme.

As also pointed out above, the main objective of the scheme – and one of its principal effects – is to improve health and safety on construction sites. The scheme is also an effective tool to increase tax control, and thus combat undeclared work. It also serves to simplify control of wages and working conditions in the construction industry, both for the Labour Inspection Authority (as described by the Ministry), and for the contractor as required. These are all concerns in the public interest that may justify restrictions on the free movement of services.

As regards the issue of proportionality, BNL would like to point out that it is hard to imagine alternative measures with similar effects on health and safety and tax control. The most obvious alternative could perhaps be either to require that employees are equipped with official identification papers from their country of residence. This would serve to identify the person, but would not have similar effects on HSE-control or tax control as outlined above. First, official ID-cards would not contain the information included in the Norwegian ID-cards, such as the name of the person's employer, and they would not be electronically readable in the same way. Further, such an alternative requirement would not contribute to the control of whether sub-contractors have registered according to the various requirements in Norwegian Law. Thus, such a requirement would be a requirement without any of the risk reducing effects of the Norwegian ID-cards.

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Yours Sincerely,

On behalf of

BYGGENÆRINGENS LANDSFORENING

A handwritten signature in cursive script, appearing to read "Nils-Ola Widme".

Nils-Ola Widme

Attorney at Law