

## Norway

**Table NO.1:** Tax Revenue

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.8	12.2	10.9	11.7	11.8	11.4	11.2	11.3	11.4	12.0	12.6	12.5	12.2		44.8
VAT	7.8	8.0	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	8.7	8.6	8.4		30.9
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
Taxes on products, except VAT and import duties	3.3	3.3	3.0	3.2	3.2	3.0	2.9	2.9	2.9	2.9	3.0	2.9	2.8		10.4
Other taxes on production	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9		3.2
<b>Direct taxes</b>	22.4	21.3	21.9	20.0	20.8	21.5	21.1	19.2	17.5	16.2	15.8	16.2	17.7		65.3
Personal income taxes	8.9	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.8	10.7	10.3	10.0		36.8
Corporate income taxes	12.5	10.8	12.0	9.0	9.9	10.7	10.3	8.3	6.6	4.5	4.1	4.9	6.8		25.0
Other	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9		3.4
<b>Social contributions</b>	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.5	10.7	10.3	10.1		37.2
Employers'	5.2	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	6.2	6.0	5.9		21.7
Households'	3.3	3.4	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2		15.5
<b>Less: capital transfers<sup>(1)</sup></b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	42.8	42.2	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.1	38.9	40.0		147.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	87.4	87.5	88.2	86.1	86.4	87.9	87.5	86.8	86.1	84.7	83.9	84.2	84.9		124.9
<b>State government<sup>(2)</sup></b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>Local government</b>	12.6	12.5	11.8	13.9	13.6	12.1	12.5	13.2	13.9	15.3	16.1	15.8	15.1		22.3
<b>Social security funds</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>EU institutions</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.5	11.7	10.5	11.3	11.4	10.9	10.8	10.8	10.9	11.4	12.0	11.8	11.5		42.2
<b>Labour</b>	15.7	16.2	15.8	17.6	17.3	17.0	17.2	17.5	17.9	18.9	19.2	18.5	18.0		66.3
of which on income from employ- ment	14.7	15.1	14.8	16.3	16.0	15.9	16.0	16.3	16.6	17.1	17.5	17.1	16.7		61.3
Paid by employers	5.2	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.2	6.3	6.1	6.0		21.9
Paid by employees	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	11.0	10.7		39.3
Paid by non-employed	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.4	1.4		5.0
<b>Capital</b>	15.6	14.2	15.1	12.4	13.2	14.1	13.6	11.7	10.1	8.3	7.8	8.7	10.5		38.7
Income of corporations	6.3	5.7	5.8	4.9	5.2	5.4	5.1	4.3	3.9	2.8	2.9	2.9	3.8		13.8
Income of households	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.2		4.4
Income of self-employed	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.0		3.6
Stock of capital	7.7	6.7	7.6	5.5	6.1	6.8	6.6	5.4	4.3	3.2	2.7	3.6	4.6		17.0

Table NO.1: Tax Revenue (continued)

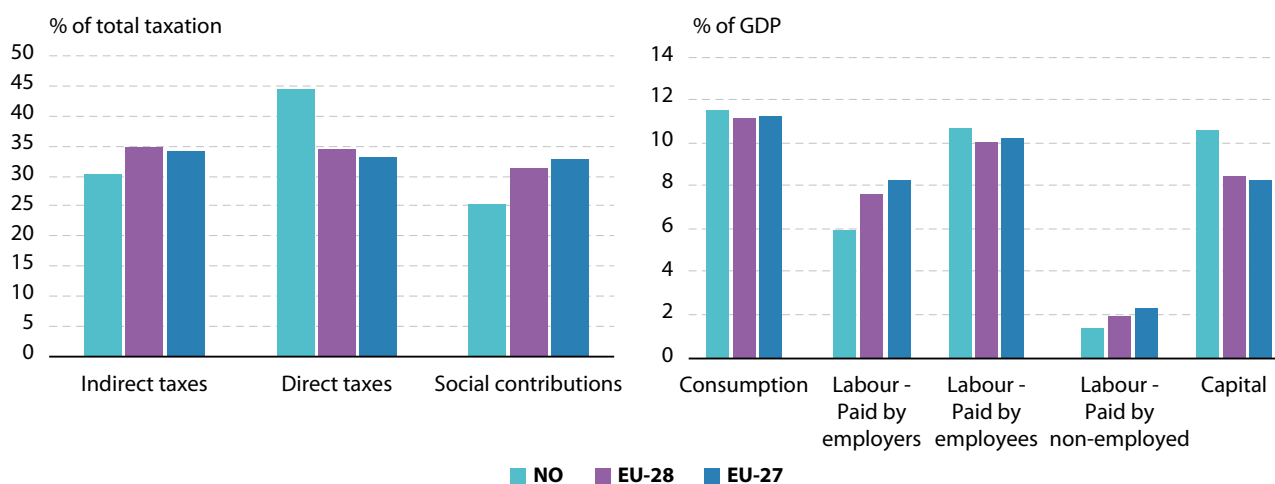
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.9	2.9	2.6	2.6	2.7	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2		8.1
Energy	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3		4.9
of which transport fuel taxes	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.6		
Transport	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.8		2.9
Pollution and resources	0.10	0.16	0.12	0.10	0.08	0.07	0.07	0.07	0.07	0.08	0.08	0.08	0.08		0.3
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1		4.2
Recurrent taxes on immovable property	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4		1.5
Other taxes on property	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7		2.7
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	25.0	25.5	24.0	23.1	23.5	23.5	23.5	23.5	23.3	22.8	22.8	22.9	22.9		
<b>Labour</b>	36.5	35.9	35.5	35.6	36.1	36.2	36.2	36.2	36.2	35.9	35.9	36.0	35.8		
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1		0.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.1
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	<b>42.8</b>	<b>42.1</b>	<b>41.4</b>	<b>41.2</b>	<b>41.9</b>	<b>42.0</b>	<b>41.5</b>	<b>39.9</b>	<b>38.8</b>	<b>38.5</b>	<b>38.9</b>	<b>38.8</b>	<b>39.9</b>		<b>146.8</b>

(<sup>1</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>2</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure NO.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Note: EU-27 represents EU Member States without UK

**Table NO.2: Latest tax reforms**

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Tax rate on ordinary income reduced from 23 to 22 pct. Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 30,59 pct. to 31,68 pct.	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Increase the tax base; i.e. the tax rules for commuters expenses was tightened and wage in form off TIP (gratuities) shall be reported by the employer and eligible for personal tax and social security contribution.	Rate decrease; base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
The television licence fee was abolished from 1 January 2020, and the Norwegian Broadcasting Corporation (NRK) is from the same date funded via the fiscal budget by reducing the personal allowance against income tax.	Neutral	Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2020
Improve the tax incentives (reduce the taxation) for small start-up companies to use options to attract and retain key personnel for their business.	Rate decrease; base decrease	Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2020
<b>Personal income tax: Savings</b>		
Increased deductibility for pension savings for self-employed	Base decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Statutory corporate tax rate reduced from 23 to 22 pct.	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Base-broadening measures: New interest limitation rule, changes in tax rules for insurance companies and modification of the corporate tax residency rules	Base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
The tax exemption for low-value goods (value of less than NOK 350) purchased from foreign online stores will be abolished in 2020. The abolishment is carried out in two steps: (1) As of 1 January 2020, the tax exemption for foodstuffs, restricted goods and goods that are subject to excise duty, will be abolished. (2) As of 1 April 2020, the tax exemption will be abolished for other goods. On such goods, a simplified scheme is established for sellers/online marketplaces to register, declare and pay VAT.	Base increase	Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2020 and 01-04-2020
<b>Environmentally-related taxes</b>		
Increased sales obligation for biofuels, adjustments in the registration tax on cars and adjustments in the air passenger tax.	Rate increase; base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Other excise duties</b>		
Decrease tax on chocolate and sugar products	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Recurrent taxes on (net) wealth</b>		
Increase in the valuation discount for shares and operating assets and associated debt from 20% to 2%	Base decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Eliminate unintended tax avoidance opportunities under the net wealth tax provisions. The special valuation provisions for shares of newly established companies will be abolished, such as to no longer make it possible to reduce the taxable valuation of unlisted companies via simple changes to the company structure	Base increase	Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2019