# PRANEŠIMAI, SUSIJĘ SU EUROPOS EKONOMINE ERDVE

# ELPA priežiūros tarnyba

## Kvietimas teikti pastabas pagal Priežiūros institucijos ir Teismo susitarimo 3 protokolo I dalies 1 straipsnio 2 dalį dėl valstybės pagalbos, susijusios su atleidimu nuo Norvegijos $CO_2$ mokesčio už dujas ir suskystintas naftos dujas, naudojamas kitais nei pastatų šildymo tikslais

(2008/C 146/02)

2007 m. lapkričio 23 d. Sprendimu Nr. 597/07/COL, pateikiamu originalo kalba po šios santraukos, ELPA priežiūros institucija pradėjo ELPA valstybių susitarimo dėl Priežiūros institucijos ir Teisingumo Teismo įsteigimo (toliau — Priežiūros institucijos ir Teismo susitarimas) 3 protokolo I dalies 1 straipsnio 2 dalyje nustatytą procedūrą. Norvegijos valdžios institucijoms buvo perduota šio sprendimo kopija.

ELPA priežiūros institucija ragina ELPA valstybes, ES valstybes nares ir suinteresuotąsias šalis pateikti pastabas dėl minėtos priemonės per vieną mėnesį nuo šio pranešimo paskelbimo šiuo adresu:

EFTA Surveillance Authority
Registry
35, Rue Belliard
B-1040 Brussels

Šios pastabos bus perduotos Norvegijos valdžios institucijoms. Pastabas teikianti suinteresuotoji šalis gali pateikti pagrįstą raštišką prašymą neatskleisti jos tapatybės.

SANTRAUKA

### PROCEDŪRA

2007 m. kovo 9 d. raštu Norvegijos valdžios institucijos pagal Priežiūros institucijos ir Teismo susitarimo 3 protokolo I dalies 1 straipsnio 3 dalį pranešė Institucijai apie planuojamą mineraliniams produktams taikomo $CO_2$ mokesčio pakeitimą. Norvegijos valdžios institucijos ketino pakeisti $CO_2$ mokestį — taip pat apmokestinti gamtines dujas ir suskystintas naftos dujas (toliau — SND), kurioms $CO_2$ mokestis šiuo metu netaikomas.

Po susirašinėjimo su Norvegijos valdžios institucijomis Institucija nusprendė pradėti oficialią tyrimo procedūrą dėl atleidimo nuo mokesčio, kai dujos naudojamos kitais nei pastatų šildymo tikslais.

### PRIEMONĖS ĮVERTINIMAS

$CO_2$ mokestis Norvegijoje šiuo metu taikomas tik alyvai ir benzinui. 2007 m. biudžeto pasiūlyme Norvegijos vyriausybė pasiūlė nustatyti $CO_2$ mokestį dujoms ir SND; Parlamentas pritarė šiam pasiūlymui, kuris vėliau buvo iš dalies pakeistas dokumentu St. prp. Nr. 69 (2006–2007 m.).

Naujoje nuostatoje buvo numatytas mokesčio netaikymas dujoms, naudojamoms visais tikslais, išskyrus namų ir komercinių pastatų šildymą, taip pat šiltnamių pramonėje. Šios priemonės tikslas — siekti, kad šildymui dujomis nebūtų teikiama pirmenybė, palyginti su kitomis, labiau aplinką tausojančiomis alternatyvomis, būtent bioenergija.

Norvegijos valdžios institucijos teigia, kad 94 % suvartojamų gamtinių dujų naudojama kitais nei pastatų šildymas tikslais. Dujos Norvegijoje daugiausia naudojamos pramonėje, daugiausia apdirbamosios pramonės sektoriuje. Norvegijos valdžios institucijos tvirtina, kad nustatomas pastatų šildymo mokestis labai nedidelis. Dėl techninių priežasčių, susijusių su nacionaliniais teisės aktais, $CO_2$ mokestis už naudojamas dujas ir SND buvo oficialiai patvirtintas kaip bendrasis mokestis.

Išankstine Institucijos nuomone, kuri pagrįsta Norvegijos valdžios institucijų pateikta informacija, Institucija negali atmesti galimybės, kad atleidimas nuo $CO_2$ mokesčio už naudojamas dujas nėra pagalba, kaip apibrėžta EEE susitarimo 61 straipsnio 1 dalyje.

Norvegijos valdžios institucijos tvirtina, kad mokesčio taikymo apribojimas tik pastatų šildymui yra bendroji priemonė, kuria gali pasinaudoti visos įmonės ir sektoriai. Tačiau, išankstine Institucijos nuomone, priemonė gali *de facto* būti palanki tam tikroms įmonėms. $CO_2$ mokestį pagal bendrą savo dujų vartojimą mokės tie sektoriai, kurie nėra susiję su gamyba, bet daugiausia vykdo darbus pastatuose, t. y. paprastai paslaugų sektorius. Įmonėms, naudojančioms dujas gamyboje, mokestis nebus taikomas, nes dujos naudojamos ne pastatų šildymo tikslais. Institucija laikosi išankstinės nuomonės, kad, pirma, pagal Norvegijos teisės aktus apmokestinami visi dujų naudojimo būdai. Institucija taip pat nemano, kad tai, jog priemonė taikoma konkrečiam naudojimo būdui, o ne tam tikriems sektoriams, savaime reiškia, kad išimtis tampa bendrąja priemone, ir mano, kad šią nuomonę pagrindžia Europos Teisingumo Teismo nagrinėtos bylos, kuriose priemonės, kurios iš esmės buvo palankios įmonių grupei, nors oficialiai jomis galėjo naudotis visi operatoriai, buvo laikomos selektyviomis. Tačiau oficialaus tyrimo procedūros metu Institucija atsižvelgs į tai, kad Institucijos gairėse dėl valstybės pagalbos taisyklių taikymo tiesioginiam verslo apmokestinimui nustatyta, jog tai, kad vienoms įmonėms priemonė yra naudinga labiau negu kitoms, nebūtinai reiškia selektyvų pranašumą. Šiuo atžvilgiu Institucija atsižvelgia į Europos Komisijos sprendimą dėl Danijos mokesčių sistemos (Nr. 416/99), kuriame įmonių vartojimo, kuris yra panašus į namų ūkių, apmokestinimas nebuvo laikomas valstybės pagalba, nors mokestį daugiausia mokėjo paslaugų sektorius.

Institucijos nuomone, atleidimo nuo mokesčio už naudojamas dujas kitais nei šildymas tikslais logika neatitinka $CO_2$ apmokestinimo Norvegijoje tikslų. Institucija mano, kad $CO_2$ išmetimo mažinimas, perėjimo prie bioenergijos skatinimas ar į namų ūkių panašaus vartojimo apmokestinimas nėra tinkamas pagrindas sektoriams diferencijuoti.

Institucija abejoja, ar šios priemonės gali būti laikomos atitinkančiomis EEE susitarimo 61 straipsnio 3 dalies c punktą bei reikalavimus, nustatytus Institucijos valstybės pagalbos gairių pagalbos aplinkosaugai skyriuje. Šiuo atveju už dujas, naudojamas kitais nei pastatų šildymas tikslais, nemokamas joks mokestis. Toks visiškas atleidimas nuo mokesčio būtų įmanomas tik tuo atveju, jei pagalbos gavėjai būtų sudarę su Norvegija aplinkosaugos susitarimus, tačiau šiuo atveju taip nėra. Jei mokestis būtų mažinamas iš dalies, reikėtų, kad būtų mokama didelė mokesčio dalis. Taigi atleidimas nuo mokesčio negali būti pagrįstas remiantis aplinkosaugos gairėmis.

**IŠVADA**

Atsižvelgusi į pirmiau pateiktus argumentus, Institucija pagal EEE susitarimo 1 straipsnio 2 dalį nusprendė pradėti oficialią tyrimo procedūrą. Suinteresuotųjų šalių prašoma pateikti savo pastabas per mėnesį nuo šio sprendimo paskelbimo *Europos Sąjungos oficialiajame leidinyje*.

# EFTA SURVEILLANCE AUTHORITY DECISION

## No 597/07/COL

## of 23 November 2007

## to initiate the procedure provided for in Article 1(2) of Part I of Protocol 3 to the Surveillance and Court Agreement with regard to the tax exemption from the Norwegian $CO_2$ tax on gas and LPG for the use of gas for purposes other than heating of buildings

(Norway)

THE EFTA SURVEILLANCE AUTHORITY [1],

Having regard to the Agreement on the European Economic Area [2], in particular to Articles 61 to 63 and Protocol 26 thereof,

Having regard to the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice [3], in particular to Article 24 thereof,

Having regard to Article 1(2) of Part I and Articles 4(4) and 6 of Part II of Protocol 3 to the Surveillance and Court Agreement,

Having regard to the Authority's Guidelines [4] on the application and interpretation of Articles 61 and 62 of the EEA Agreement, and in particular the Chapter on Aid for Environmental Protection as well as the Chapter on the Application of the State Aid Rules to Measures relating to Direct Business Taxation,

Whereas:

### I. FACTS

### 1. Procedure

By letter of 9 March 2007 from the Norwegian Ministry of Government Administration and Reform forwarding a letter from the Ministry of Finance dated 8 March 2007, both received and registered by the Authority on 9 March 2007 (Event No 412984), the Norwegian authorities notified a planned amendment to the $CO_2$ tax on mineral products, pursuant to Article 1(3) of Part I of Protocol 3 to the Surveillance and Court Agreement. The Norwegian authorities intended to amend the $CO_2$ tax in such a manner as to include taxation on natural gas and liquefied petroleum gas (hereafter LPG), on which no $CO_2$ tax is currently levied.

By letter dated 26 April 2007 (Event No 418662), the Authority requested additional information.

By e-mail dated 30 May 2007, the Norwegian Mission to the European Union forwarded a letter dated 25 May 2007 from the Norwegian Ministry of Government Administration and Reform, enclosing a letter from the Ministry of Finance replying to the information request. The letters were received and registered by the Authority on 30 May 2007 (Event No 426435).

A further request for information was sent by the Authority on 11 July 2007 (Event No 425632). The Norwegian authorities replied to that request by letter from the Ministry of Government Administration and Reform dated 25 September 2007, forwarding a letter from the Ministry of Finance dated 24 September 2007. The letters were received and registered by the Authority on 25 September (Event No 443658).

### 2. Description of the proposed measures

In their notification the Norwegian authorities inform the Authority of a proposed amendment of the $CO_2$ tax on mineral products to include taxation of natural gas and LPG. In the following, the tax will be called 'the $CO_2$ tax on gas', which is however to be understood as covering taxation of both natural gas and LPG.

#### 2.1. *$CO_2$ taxation in Norway*

Currently, $CO_2$ taxes in Norway are only levied on mineral oil and petrol. The Norwegian tax on $CO_2$ is understood by the Norwegian authorities to be a tax on the consumption and emission of $CO_2$ [5], which is levied on the use of the products mentioned in the tax chapter. Both imported and domestic products are subject to the tax.

The $CO_2$ tax is contained in a budgetary chapter concerning the environmental taxes levied on mineral products, with the title '*Om miljøavgifter på mineralske produkter mv*'. Heading A of this chapter deals with the $CO_2$ tax on mineral products $CO_2$ (*avgift på mineralske produkter*). Section A1 stipulates the levy of the tax on mineral oil and petrol. It reads as follows:

> *'Fra 1. januar 2007 skal det i henhold til lov 19 mai 1933 nr. 11 om særavgifter betales $CO_2$-avgift til statskassen på følgende mineralske produkter etter følgende satser: …*
>
> *a) Mineralolje: kr. 0,47 per liter (…).*
>
> *b) Bensin: kr 0,80 per liter',*

that is:

> 'From 1 January 2007, according to Act of 19 May 1933 No 11 regarding special duties, $CO_2$ tax shall be paid to the Exchequer on the following mineral products at the following rates …
>
> (a) Mineral oil: NOK 0,47 per litre.
>
> (b) Petrol: NOK 0,80 per litre' [6].

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[1] Hereinafter referred to as 'the Authority'.
[2] Hereinafter referred to as 'the EEA Agreement'.
[3] Hereinafter referred to as 'the Surveillance and Court Agreement'.
[4] Guidelines on the application and interpretation of Articles 61 and 62 of the EEA Agreement and Article 1 of Protocol 3 to the Surveillance and Court Agreement, adopted and issued by the EFTA Surveillance Authority on 19 January 1994, published in OJ L 231, 3.9.1994, EEA Supplement No 32, 3 September 1994. The Guidelines were last amended on 31 May 2007. Hereinafter referred to as 'the State Aid Guidelines'.
[5] Letter of 31 January 2002 from the Norwegian authorities in Case SAM070.001 — Environmental taxes.
[6] This and other translations of Norwegian legislation found in the text have been done by the Authority.

Section A2 contains several exemptions from the tax, depending on the use of the product. Section A2.1 contains general exemptions for various activities, in particular the use of the mineral oil product as a raw material in the production process (Section A2 lit.1.c). Section A2.2 and Section A2.3 contain further exemptions relating to the use of mineral oil and petroleum respectively.

2.2. *Introduction of $CO_2$ taxation on gas and LPG*

No $CO_2$ tax has so far been levied on gas. In the budget proposal for 2007, the Norwegian Government proposed an amendment to the relevant chapter of the budget, which was accepted by Parliament. The proposal contained in St. prp. nr. 1 (2006-2007), II A and B reads:

'A.

*Fra 1 juli 2007 gjøres følgende endringer:*

*§ 1 første ledd nye bokstaver c og d skal lyde:*

*c) Naturgass: kr. 0,47 pr. standardkubikkmeter.*

*d) LPG: kr. 0,60 pr. kg.*

B.

*§2 første ledd ny nr. 4 skal lyde:*

*4. Gass til annen bruk en oppvarming mv. i boliger og næringsbygg*'.

that is:

'A.

As of 1 July 2007 the following amendments shall apply:

In Section 1, first paragraph, new letters c and d shall read:

(c) Gas: NOK 0,47 per standard cubic metre.

(d) LPG: NOK 0,60 per kilogram.

B.

Section 2, first paragraph, new number 4 shall read:

Gas used for purposes other than heating of houses and commercial buildings'.

By adding the letters (c) and (d) to Section 1, as referred to under A, a $CO_2$ tax on gas is introduced. The new provision referred to under B introduces an exemption for gas used for all purposes other than heating of houses and commercial buildings.

The above exemption was later further amended by St. prp. nr. 69 (2006-2007). By these amendments, the Norwegian authorities intended to exempt the greenhouse industry. They consider this exemption to fall outside the scope of the EEA Agreement. In addition the newly formulated (c) should make the tax duty more precise by not limiting it to gas used for dwellings and commercial buildings, but extending it to cover all buildings.

The amended Section 2.4 now reads as follows:

*'§2 nr. 4 skal lyde:*

*Det gis fritak, refusjon eller ytes tilskudd for avgift på produkter til følgende anvendelseområder:*

*4. Gass til*

*c) Annen bruk enn oppvarming av bygg.*

*d) Vektsthusnæringen.'*

that is:

'Section 2 nr. 4 shall read:

The following products are exempted from the tax, entitled to a refund or a grant for the tax in relation to the following fields of application:

4. Gas for

(c) any use other than heating of buildings;

(d) greenhouse industry.'

In their notification, the Norwegian authorities describe the planned amendment as an '*amendment of the $CO_2$ tax to include gas used as heating from 1 July 2007*'. In the opinion of the Norwegian authorities this amendment does not concern an exemption from a general $CO_2$ tax on gas, but merely the introduction of a very limited tax on the heating of buildings which does not constitute State aid within the meaning of Article 61(1) of the EEA Agreement. The notification is therefore to be understood as a notification for legal certainty only.

The Norwegian authorities state it is only for a technical reason that the $CO_2$ tax on gas is adopted as a general tax; the control possibilities of the Customs and Excise Directorate are increased when working with a general tax. Only if a measure is adopted as a general tax, are all producers of taxable goods obliged to register with the authorities as being liable for the tax and keep accounts of their sales. Had the tax been adopted as a more limited tax on heating, no registration and no keeping of accounts would have been necessary for traders which sell the gas for purposes other than heating.

2.3. *The objective of the measure*

The objective of the new tax on gas is described in the budget proposal for 2007, which refers to the so-called Soria Moria Statement ([1]):

*'Domestic use of gas is not subject to $CO_2$ tax. From 2005 gas used in some industries is subject to the climate quota system concerning $CO_2$. Other gas usages are not subject to means which incentivise the reduction of $CO_2$, i.e. gas used in dwellings, industrial houses and mobile sources. In the Soria Moria statement it is announced that the Government will examine the $CO_2$ tax to prevent that gas as heating is preferred to more environmental favourable alternatives*'.

2.4. *National legal basis for the measure*

The $CO_2$ tax on gas was passed by *Stortinget* (the Parliament). The Government's proposal was put forward in St. prp. nr. 1 (2006-2007) *Skatte-, avgifts- og tollvedtak* and was adopted by the Parliament 28 November 2006.

([1]) The Soria Moria Statement is a policy statement drawn up by the three political parties forming the Norwegian Government.

As explained above, Parliament's decision was then altered in connection with the Revised National Budget 2007 ([1]). This amendment concerned an exemption from the tax in favour of the greenhouse growing industry. In addition, the Government proposed to lay down in the Parliament's decision that gas for heating of all buildings are liable to tax, not only gas for residential houses and commercial buildings. The Government's proposal in St. prp. nr. 69 (2006-2007) was adopted by the Parliament on 15 June 2007.

In addition to the general decision by Parliament, there will be an amendment of the Regulation on Excise Duties (*Forskrift om endring av Forskrift om særavgifter*).

The new Section 3-6-4 of the Regulation, which deals with an exemption from the tax for mineral oil which is exported, will now also explicitly exempt LPG. The exemption now reads that for petrol and LPG the threshold beyond which no tax will be levied is 400 litres or 150 kg. As natural gas is always exported in bulk, natural gas is not mentioned and no minimum threshold is applied here, i.e. it is always tax exempted.

Section 3-6-5 of the Regulation deals with the exemption from the $CO_2$ tax for gas used for purposes other than heating. Section 3-6-5(1) states that gas which is used for other purposes than the heating of buildings, commercial buildings and other dwellings is tax exempted. The exemption does not cover any direct or indirect heating ([2]).

Gas which is used in units lower than 20 kg is exempted from the tax, see Section 3-6-5(2) of the Regulation.

Section 3-6-5(3) stipulates that registered companies may deliver gas without duty if the gas is to be used for a purpose which is exempted from duty. It is a condition for the exemption of duties that the buyer gives a statement about the use of the gas. If the gas is to be used for both tax liable and tax free purposes, a proportional distribution must be made according to the estimated use. The statement is valid for a period up to one year and must be retained as a record for 10 years. The person issuing the statement is responsible for the information being correct and complete. The tax is to be paid to the Customs and Excise Service ('*Toll- og Avgiftsetaten*'). If gas bought tax free is used for a tax liable purpose, the tax has to be paid.

2.5. *Beneficiaries of the tax exemption*

The Norwegian authorities state that 94 % of the consumption of natural gas concerns purposes other than heating of buildings. The Norwegian authorities explicitly state that only a small percentage of domestic consumption is related to the heating of buildings because the main consumption of natural gas is for industrial purposes, of which the manufacturing sector forms a dominant part.

According to Statistics Norway, approximately 80 % of the net domestic consumption of gas is related to manufacturing, mining and quarrying. The Norwegian authorities present the following consumption tables for 2006:

([1]) See above, Section I-2.2 of this Decision.
([2]) As explained by the Norwegian authorities, that last sentence should be understood in the meaning of 'heating of buildings'.

**Norwegian consumption of natural gas and liquefied gas in 2006**

| | Natural gas Mill. $Sm^3$ | Liquefied gas 100 t |
|---|---|---|
| Net domestic consumption | 293 | 188 |
| Manufacturing, mining and quarrying | 245 | 151 |
| Energy intensive industry | 187 | 70 |
| Manufacture of paper and paper products | 10 | 3 |
| Mining, quarrying and other industries | 48 | 77 |
| Transport | 13 | 2 |
| Other sectors | 35 ([1]) | 35 |

([1]) As can be concluded from the table below, this figure must include also the fishing and agricultural sector and the private households.

**Net domestic consumption of natural gas, 2006 Mill. $Sm^3$**

| | Total |
|---|---|
| Total | 293 |
| Fishing and agriculture | 18 |
| Manufacturing, mining and quarrying | 244 ([1]) |
| Mining and quarrying | 7 |
| Manufacture of food products | 29 |
| Textile | 1 |
| Manufacture of pulp, paper and paper products | 10 |
| Manufacture of wood and products of wood | 0 |
| Manufacture of chemicals | 135 |
| Non metallic mineral products | 2 |
| Manufacture of basic metals | 52 |
| Other manufacturing industries | 9 |
| Construction | 0 |
| Services | 26 |
| Hotels and restaurants | 0 |
| Commodity trade | 1 |
| Land transport | 3 |
| Sea transport | 9 |

| | Total |
|---|---|
| Supporting and auxiliary transport, travel agencies | 1 |
| Business like services and property management | 1 |
| Public administration | 1 |
| Education | 1 |
| Health and social works | 8 |
| Cultural and personal services | 1 |
| Households | 4 |

([1]) Figure given by the Norwegian authorities, should however, read 245.

The Norwegian authorities further state that half of the consumption of gas in the manufacturing sector concerns Statoil's methanol production plant Tjeldbergodden. Another large consumer is Hydro Aluminium for the manufacture of aluminium.

2.6. *Budget and duration*

The Norwegian authorities have not indicated a duration or a budget for the tax exemption.

## II. ASSESSMENT

### 1. Scope of the Decision

The Decision applies to the exemption from the $CO_2$ tax on gas for uses of gas for purposes other than heating of buildings. In contrast, it does not apply to the similar exemption for the greenhouse growing industry given that this industry concerns goods falling outside the scope of products to which the provisions of the EEA Agreement apply, including those related to State aid (cf. Article 8(3) of the EEA Agreement). With regard to mining, the EEA Agreement applies to trade in coal and steel products, except where the bilateral Free Trade Agreement ([1]) contains specific provisions which have not been set aside by Protocol 14 to the EEA Agreement. Consequently, this Decision applies to the mining industry, without prejudice to the products which are still governed by the bilateral Free Trade Agreement and to which this decision does not apply ([2]).

([1]) Agreement between the Member States of the European Coal and Steel Community, of the one part, and the Kingdom of Norway, of the other part (OJ L 348, 27.12.1974, p. 17). This bilateral Free Trade Agreement remains in force after the expiry of the ECSC Treaty. The rights and obligations of this Agreement were transferred from the ECSC to the European Community as a result of the decision of the Conference of the Representatives of the Governments of the EC Member States from 19 July 2002. With the expiry of the ECSC Treaty in July 2002, the treatment in the Community of State aid to the ECSC steel sector was integrated into the general legal framework of the EC Treaty.

([2]) With regard to the steel sector, see Protocol 26 to the EEA Agreement in conjunction with Article 5 of Protocol 14 to the EEA Agreement. With regard to the other products, see Articles 1 and 2(1) of Protocol 14 to the EEA Agreement, as well as Article 1 and its Annex, which lists the products referred to in Article 1, of the bilateral Free Trade Agreement.

### 2. The presence of State aid

**State aid within the meaning of Article 61(1) of the EEA Agreement**

Article 61(1) of the EEA Agreement reads as follows:

> *'Save as otherwise provided in this Agreement, any aid granted by EC Member States, EFTA States or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Contracting Parties, be incompatible with the functioning of this Agreement'.*

2.1. *Presence of State resources*

The aid measure must be granted by the State or through State resources. The Norwegian authorities plan to introduce a new tax for gas and an exemption from that tax for all purposes other than the heating of buildings. The granting of a tax exemption or reduction involves a loss of tax revenues which is equivalent to consumption of State resources in the form of fiscal (tax) expenditure, see point 3(3) of the Authority's State Aid Guidelines in relation to Business Taxation. In the case at hand, the exemption from the $CO_2$ tax on gas for uses other than heating of buildings leads to a loss of revenue for the State.

2.2. *Favouring certain undertakings or the production of certain goods*

The aid measure must be selective in that it favours, i.e. confers an advantage on, *certain undertakings or the production of certain goods*. The Norwegian authorities argue that the limitation of the tax to the heating of buildings is a general measure which is open to all undertakings and sectors. All sectors and undertakings using the gas to heat buildings are liable to the tax for this use, whereas sectors and undertakings which (also) use gas in the production process or for any other purpose than heating of buildings are not liable to taxation on the gas used for those other purposes. A manufacturer who also uses gas for the heating of e.g. administrative buildings would pay — as laid down in the Regulation on Excise Duties — the tax for that use in the same way as any other undertaking, whereas he would not be subject to any taxation for the gas used in the production process.

As underlined by the Norwegian authorities, the Norwegian tax law does not create any explicit distinction between sectors. However, the existence of State aid is to be analysed according to the effects of a measure. The Authority is therefore of the opinion that it must also verify that the exemption in the Norwegian legislation will not have the effect of indirectly favouring certain sectors to the detriment of others. The above statistics ([3]) demonstrate that the consumption of gas in Norway is mainly for industrial purposes, notably manufacturing and mining, while the transport and the services sector play by comparison a lesser role in the consumption of gas. Hence, the existence of *de facto* sectoral aid must be investigated. Should this examination lead to the conclusion that the measure indeed concerns only certain undertakings or the production of certain goods, the exemption from the $CO_2$ tax relieves the undertakings benefiting from it of charges which they would normally have to bear from their ordinary budget. The consequence could be that these undertaking receive an advantage within the meaning of Article 61(1) of the EEA Agreement.

([3]) See Section I-2.5 of this Decision.

The $CO_2$ tax will not be paid on gas used in production processes. Therefore those who do not engage in production processes, but mainly carry out their work in buildings, i.e. typically the service sector, and private households, will pay the tax on the whole of their consumption of gas whereas undertakings using gas in the production process will not be liable to taxation for a substantial part of their gas consumption. In the Authority's preliminary view this may constitute a measure which *de facto* favours certain undertakings, namely undertakings in the manufacturing sector as well as in the transport sector, to the detriment of the service sector.

The arguments for whether the measure under examination is or is not selective are dealt with below.

### 2.2.1. Introduction of a limited tax on the heating of buildings instead of a tax exemption from the $CO_2$ tax

Norway considers the notified measure not an exemption from a $CO_2$ tax on gas for certain sectors, but rather the introduction of a limited tax on the use of gas for the heating of buildings, i.e. the tax (on heating of buildings) is a burden for those on whom the tax is levied rather than an exemption and advantage for the many who consume gas in a way which is not subject to the tax. The Norwegian authorities underline that 94 % of the gas used in Norway is used for purposes other than heating, in other words only 6 % of the gas consumed will be taxed. According to the Norwegian authorities, the reality therefore is that natural gas is not subject to a $CO_2$ tax.

The Authority has doubts as to whether it can agree to that argumentation. Firstly, the Norwegian authorities have not provided for a separate Section in the budget which introduced a new tax for the heating of buildings. On the contrary, gas is simply integrated as a new product in Section 1 of the budgetary chapter which contains a general $CO_2$ tax on mineral products. The Norwegian authorities themselves stated in the original notification that the $CO_2$ tax on gas is technically adopted as a *general* tax on gas.

Secondly, the relief from taxation for uses other than heating is put into the Section of the budgetary chapter which deals with exemptions from the taxation stipulated in Section A1, namely Section A2 of the budgetary chapter. Section A2 starts with the following wording *'Det gis fritak, refusjon eller ytes tilskudd for avgift på produkter til følgende anvendelsesområder …'*, i.e. 'the following products should be exempted from the tax, receive a refund or a grant for the following fields of application …'. All the products and fields of application contained therein are to be understood as exemptions from the general tax contained in Section 1 of the budgetary chapter. The Authority has until now not been presented with compelling reasons for why the same classification as a tax exemption should not apply to the newly introduced Section A2.4, which deals with exempting certain uses of gas from taxation. The wording used in the newly introduced Section A2.4 is clear in that all uses other than heating of buildings are tax exempted or entitled to a refund or grant.

Lastly, the choice of the Norwegian legislator was a deliberate one. As the Norwegian authorities have argued, the tax was adopted as a general tax on gas in order to give the tax authorities greater control possibilities. According to Section 5-1 of the Regulation on Excise Duties, producers of taxable goods are obliged to register with the Norwegian Customs and Excise Authorities as being liable for the tax and the registered companies are obliged to keep accounts. The Norwegian authorities argue that if the tax had been constructed as a limited tax on the heating of buildings, no registration and no keeping of accounts would be necessary for the traders selling gas for purposes other than heating of buildings and the control possibilities of the Customs and Excise Directorate would be reduced. This argumentation demonstrates that the adoption of a general tax on $CO_2$ rather than a limited tax on the heating of buildings was deliberate.

That being said, the existence of State aid must be analysed according to its effects not the form a measure takes. It therefore seems appropriate to investigate further the claim of the Norwegian authorities.

### 2.2.2. Exemption for purposes other than heating is a general measure open to all

The Norwegian authorities consider the tax exemption to be a general measure as all undertakings using gas for heating purposes will pay the tax, but all undertakings using gas in the production process or for any other purpose will not be liable to tax on the gas used for those other purposes.

The Authority notes as a starting point that *all* uses of gas are liable to the $CO_2$ tax, which is a general tax on gas. However, as stated above, the existence of State aid must be analysed according to its effects, not the form a measure takes. Thus, given the explanation of the Norwegian authorities as to the increased control by the Customs and Excise Directorate in cases of general taxation, the Authority finds it appropriate, as noted above, to verify whether the apparent tax exemption is, in fact, a measure which applies generally to all undertakings using gas for the purposes of heating a building.

Nevertheless, even if this were the case, the Authority questions whether a measure which targets the 'use' of a product as being tax exempted may automatically be removed from the ambit of the State aid rules, as certain uses of energy will often be linked — as here the use of gas for production purposes — to certain sectors of industry. The Authority has doubts as to whether the fact that the commercial activity of one sector (the manufacturing sector) employs the product in a manner other than the described 'use' and is therefore exempted from the tax, whereas the commercial activity of another sector needs the product in question only for uses which are tax liable (due to the fact that the production process of this sector just consists in the use of heated office space) is a legitimate way to set the limits of a general measure.

The case law in this regard is not settled. Contrary to the situation leading to the judgment in *Adria-Wien* [1], the Norwegian legislation does not make an explicit distinction between types of undertaking or goods. In an older case concerning Italy, the Court of Justice considered that a bigger reduction of certain compulsory sickness insurance contributions for female than for male employees constituted an aid to sectors which employed more female workers [2]. Similarly, in *Gemo SA*, a premium for the disposal of animal

[1] Case C-143/99, *Adria-Wien Pipeline GmbH, Wietersdorfer & Peggauer Zementwerke GmbH and Finanzlandesdirektion für Kärnten* [2001] ECR I-8365.

[2] Case C-203/82, *Italy* v *Commission* [1983] ECR 2525.

carcasses, which was formally applicable to all economic operators but which essentially benefited only a certain group of undertakings, was analysed as State aid ([1]). Regarding a preferential rate for exports, the Court found the measure to constitute State aid, despite the fact that it was open to all operators wishing to export ([2]). On the other hand, the Authority notes that in the Commission Decision relating to the British Climate Change Levy, only the exemptions to the general tax on non-domestic use of energy products for fuel purposes were notified. Indeed, '*the introduction of environmental taxes on the consumption of electricity, coal and other solid fuel, gas and liquefied petroleum gas are not as such caught by Article 87 of the EC Treaty […] in so far as they are general measures which do not favour particular firms or sectors of industry*' ([3]).

Moreover, the Authority's Guidelines on the application of the State aid rules to measures relating to direct business taxation stipulate (at point 3.1.) that tax measures which are open to all economic operators are in principle general measures, unless they are de facto reduced in scope. The Guidelines stipulate that measures pursuing general economic policy objectives through a reduction of the tax burden related to certain production costs will constitute general measures, i.e. measures designed to reduce the taxation of labour for all firms have a relatively greater effect on labour intensive industries than on capital intensive industries, without necessarily constituting State aid. The Authority finds it necessary to further investigate whether the Norwegian tax exemption is comparable to these situations.

Finally, the Authority notes the Commission's Decision regarding the Danish electricity reform ([4]), which was based on the principle that the full tax is paid on household consumption and on comparable consumption by companies. This meant that e.g. liberal professions, which typically have a electricity consumption comparable to that of households, would pay the tax. The levying of the tax was implemented using VAT criteria (companies with a VAT number would get a tax refund, typically the manufacturing sector). Certain companies, while having a VAT number, would still pay the tax, because their consumption was found to be more like that of private households. An annex to the Electricity Tax Act would list these companies. The Commission found this procedure to be in line with the Danish electricity tax logic ([5]).

The Norwegian authorities have not based themselves on that Danish decision nor reasoned the tax or the tax exemption in that manner. Instead of arguing the parallel with household consumption, the tax exemption is justified, according to the Norwegian authorities, by a desire to stimulate a switch to bio-energy. The Norwegian system does not attempt to create a system which ensures that the consumption of gas other than for industrial purposes is compared with ordinary household consumption and taxed in the same manner.

In this regard it should also be noted that the Danish system was subsequently considered to constitute State aid, as certain VAT registered companies which would receive a tax refund were favoured over certain other companies which likewise had a business-like consumption and therefore should have profited from the tax relief in the same way, i.e. the 'household consumption' logic was not followed in all cases ([6]).

The Authority does not exclude that the Norwegian system by stating that all purposes other than heating should not be tax liable, might be simpler and more coherent than the Danish system. However, the Authority will have to investigate further and the Norwegian authorities need to demonstrate that also the service sector can profit from the tax relief for that part of its commercial activity which does not consist in the heating of buildings. Likewise it would have to be ensured that the manufacturing sector would also include for the payment of the tax those buildings in which the production process takes place (administrative buildings are, according to the Norwegian authorities, in any event covered by the tax).

Based on the information available at this stage, the Authority cannot exclude that the tax exemption is a selective measure which would constitute State aid within the meaning of Article 61(1) of the EEA Agreement.

### 2.2.3. Nature and scheme of the Norwegian tax system

As the Norwegian authorities are of the opinion that the tax is not materially selective, they do not put forward an explicit argumentation that the tax exemption for purposes other than the heating of buildings is within the nature and scheme of the Norwegian tax system. Nevertheless, according to Section 3.4 of the Authority's Guidelines on business taxation, certain differential measures whose economic rationale makes them necessary to the smooth functioning and effectiveness of the tax system might not constitute State aid. In such cases, the measure would no longer be considered selective ([7]).

Against this background, the Authority will examine below whether the logic underlying the tax exemption could justify a differentiation between sectors. As the exemption concerns a derogation from the $CO_2$ tax, the Authority will try to establish the objective of this taxation which it considers to be the general system against which the logic of a derogation must be measured. In other words, the Authority will examine whether the logic of the tax exemption for purposes other than heating is in line with the objectives of the $CO_2$ tax itself.

*Purpose of reducing $CO_2$ emissions*

The $CO_2$ tax on mineral products is to be found in a budgetary chapter bearing the heading 'Environmental taxes'. This seems to suggest that the $CO_2$ tax follows an environmental objective. Such an objective would be to create incentives, via taxation, to reduce $CO_2$ emissions ([8]).

([1]) Case C-126/01, *Ministre de l'économie, des finances et de l'industrie* and *Gemo SA* [2003] ECR I-13769.
([2]) Joined Cases 6 and 11-69, *Commission* v *France* [1969] ECR p. 523.
([3]) Commission Decision of 3 April 2002 on the dual-use exemption which the United Kingdom is planning to implement under the Climate Change Levy and the extended exemption for certain competing processes (OJ L 229, 27.8.2002, p. 15).
([4]) State aid N 416/99.
([5]) The case was not assessed as a 'general v selective' measure, but was justified by reference to point 16 of the Commission's Notice on Business taxation with a special reference to the logic of the Danish tax system.
([6]) State aid NN 75/04.
([7]) As can be seen from the EFTA Court's judgment in Joined Cases E-5/04, E-6/04 and E-7/04, *Fesil and Finnfjord, the Kingdom of Norway, PIL and others* v *the EFTA Surveillance Authority* [2005] EFTA Court Reports p. 117, the argument relating to the nature and scheme of the tax system is normally dealt with under the aspect of selectivity. See in this regard also Case C-143/99 *Adria Wien*, cited above at footnote 15, paragraph 42, which explicitly clarifies this point.
([8]) In the above mentioned letter of the Norwegian authorities of 31 January 2002 the $CO_2$ tax is described as designed to produce environmental effects.

The Norwegian authorities indeed confirm that intention of the current $CO_2$ tax on *mineral oil* is to put a price on the environmental damages caused by the use of taxed products and to encourage the use of other more environmental products. Given the fact that, as shown above, the $CO_2$ tax on gas is integrated into the general taxation chapter on mineral products, one would assume that this new taxation follows the same logic, namely to serve an environmental purpose by creating incentives to reduce $CO_2$ emissions. And yet, it is not obvious to the Authority how one can reconcile that environmental logic with a system that excludes certain sectors from taxation despite the fact that also these sectors should be able to reduce $CO_2$ emissions by either curtailing the use of gas or switching to more environmentally friendly products.

The budgetary proposal for the introduction of the $CO_2$ tax on gas as described above ([1]) demonstrates that certain industries — outside the service sector — indeed have incentives and the possibility to reduce $CO_2$ emissions by being subject to the climate quota system concerning $CO_2$. The climate quota system also covers parts of the manufacturing sector. Given that such a motivation of reducing $CO_2$ emissions for the manufacturing sector is thereby acknowledged, it seems to be hardly compatible with the nature and scheme of the Norwegian tax system to relieve the production of goods from the $CO_2$ taxation of gas. Moreover, in the Authority's opinion, the transport sector also has an incentive and possibility to reduce $CO_2$ emissions.

The Norwegian authorities seem to accept that the manufacturing sector not only has possibilities to reduce $CO_2$ emissions, but that incentives created to that end — e.g. via the emission trading system — can lead to a behavioural change. For Statoil, the largest consumer of gas in the manufacturing sector, the Norwegian authorities have explicitly acknowledged that the company has an incentive to reduce emissions from gas via the emission trading system ([2]). In addition, and contrary to the proposed $CO_2$ tax on gas, the manufacturing sector is currently subject to the $CO_2$ tax on mineral oil and petrol ([3]). The only exemption in this regard is when the mineral oil is used as a raw material in the production process, see Section A2d) of the budgetary chapter. Where mineral oil is used for other purposes (e.g. fuel) in the production process, it is subject to the $CO_2$ tax. It is not easy to see the logic behind a taxation system on mineral products which exempts certain sectors from the taxation of one mineral product, namely gas, but not another, namely mineral oil. Both products are covered by the same legal provision establishing a general taxation on mineral products for environmental purposes. The same argument can be made for the transport sector, which in general is submitted to the mineral oil tax with the exception of certain situations like the use of mineral oil in domestic sea freight. Again, there does not seem to be any environmental reason why the transport sector should be subject to the $CO_2$ tax on mineral oil, but not to a $CO_2$ tax on gas.

*Switchover to bio-energy*

The Norwegian authorities however argue that the logic behind the $CO_2$ tax on gas is to be distinguished from the $CO_2$ tax on mineral oil and petrol. The latter puts a price on the environmental damage caused by the use of the taxed products and encourages the use of other, more environmentally friendly, products. The tax is broad and general and the exemptions in the budgetary chapter, Section A2, are drafted very narrowly.

The Norwegian authorities argue that the $CO_2$ tax on gas however follows another, more narrow purpose, namely to prevent that gas is preferred to more environmentally favourable alternatives such as bio-energy, which is not taxed. By putting a tax on the use of gas, the intention is to stimulate a switch to bio-energy. Consequently, the exemption is drafted in broad terms ([4]).

The Authority has doubts as to whether this argumentation justifies a differentiation between sectors. Firstly, it should be noted that the $CO_2$ tax both on mineral oil and on gas is contained in the same budgetary chapter establishing a general $CO_2$ tax. On this basis, it is hard to see why the $CO_2$ tax on gas would follow a completely different logic.

Secondly, and more importantly, it should be noted that a reduction of $CO_2$ emissions can be achieved either by reducing the use of the environmentally damaging product or by turning to more environmentally friendly alternatives. As cited above, with regard to the tax on mineral oil, the use of environmentally friendly alternatives is mentioned. Consequently to argue that the $CO_2$ tax on gas is special and different from the $CO_2$ tax on mineral oil in this respect seems difficult.

Lastly, the Authority is not convinced by the argument put forward by the Norwegian authorities that, in relation to gas for industrial purposes, a switchover possibility does not exist. The Norwegian authorities argue that in the production processes energy is used at high temperatures, whereas bio-energy is best used at low to medium temperatures. However, the Norwegian tax system does not draw a distinction along those lines. At least for the transport sector, the use of bio-energy seems possible as well as for parts of the manufacturing sector.

2.3. *Distortion of competition and effect on trade between Contracting Parties*

The aid measure must distort competition and affect trade between the Contracting Parties.

The saved tax amounts strengthen the aid recipients' financial position compared with their competitors. As the undertakings are active on a large number of markets in which there is trade within the EEA, the tax exemption must also be considered to affect trade between the Contracting Parties.

([1]) See Section I-2.3 of this Decision.

([2]) The question of the relation, if any, between the emission trading system and the $CO_2$ taxation in general and whether the existence of an emission trading system could justify an exemption from the $CO_2$ tax in order to avoid double payment for environmental pollution is the subject of another investigation (Case No 63030 — $CO_2$ *tax exemption as a consequence of emission trading*.
The above argument only examines whether incentives to reduce $CO_2$ emissions also exist for sectors which use gas in the production process, but which are not covered by the newly introduced $CO_2$ tax on gas. The fact that the manufacturing sector is subject to the climate change quota system indicates that such incentives do exist.

([3]) In one of their earlier submissions, the Norwegian authorities claimed that despite a different drafting of the exemptions, the $CO_2$ tax on mineral oil and on gas are in practice the same, namely both limited to heating of buildings. The Authority would agree that the taxes follow the same environmental purpose, but notes that the exemptions are indeed quite different. In particular, as shown above, the exemption structure leads to a different taxation for the production of goods.

([4]) Letter dated 25 September 2007.

2.4. *Conclusion*

As all the criteria under Article 61(1) of the EEA Agreement seem to be fulfilled, the Authority has come to the preliminary conclusion that the exemption from the $CO_2$ tax for all purposes other than the heating of buildings constitutes State aid within the meaning of Article 61(1) of the EEA Agreement.

## 3. **Procedural requirements**

Pursuant to Article 1(3) of Part I of Protocol 3 to the Surveillance and Court Agreement, '*the EFTA Surveillance Authority shall be informed, in sufficient time to enable it to submit its comments, of any plans to grant or alter aid. […]. The State concerned shall not put its proposed measures into effect until the procedure has resulted in a final decision*'.

By submitting the notification of the tax exemption from the $CO_2$ taxation on gas by letter dated 9 March 2007 from the Norwegian Ministry of Government Administration and Reform, the Norwegian authorities have complied with the notification requirement. The Norwegian authorities confirmed that the tax and the tax exemptions are not implemented yet. In the interim, i.e. before the Authority's decision, a general tax exemption is in place, i.e. nobody, regardless of sector or use is paying the tax.

The Authority can therefore conclude that the Norwegian authorities have respected their obligations pursuant to Article 1(3) of Part I of Protocol 3 to the Surveillance and Court Agreement.

## 4. **Compatibility of the aid**

Support measures caught by Article 61(1) of the EEA Agreement are generally incompatible with the functioning of the EEA Agreement, unless they qualify for a derogation in Article 61(2) or (3) of the EEA Agreement.

The derogation laid down in Article 61(2) is not applicable to the aid in question, which is not designed to achieve any of the aims listed in this provision.

The aid can also not be justified under Article 61(3)(a) of the EEA Agreement, which provides for regional support. As the aid is not given to promote the execution of an important project of common European interest or to remedy a serious disturbance in the economy of Norway, Article 61(3)(b) of the EEA Agreement does not apply either.

The aid in question is not linked to any investment. It simply reduces the costs which companies would normally have to bear in the course of pursuing their day-to-day business activities and is consequently to be classified as operating aid. Operating aid is normally not considered suitable to facilitate the development of certain economic activities or of certain regions as provided for in Article 61(3)(c) of the EEA Agreement. However, operating aid can be allowed under the Authority's Environmental Guidelines if certain conditions are fulfilled.

According to Section D.3.2 of the Environmental Guidelines, EFTA States might deem it necessary to make provisions for temporary exemptions from environmental taxes notably because of the absence of harmonisation at European level or because of the temporary risks of a loss of international competitiveness. However, as can be seen from point 42 of the Environmental Guidelines, these exemptions constitute operating aid, which have to fulfil the requirements set out in the Guidelines.

Point 46.1 of the Environmental Guidelines provides that when an EFTA State, for environmental reasons, introduces a new tax in a sector of activity or on products in respect of which no corresponding European Community tax harmonisation exists or the tax exceeds that provided for in Community legislation, exemption decisions covering a ten year period may be justified:

(a) when these exemptions are either conditional on the conclusion of agreements between the EFTA State concerned and the recipient firms whereby the firms undertake to achieve environmental protection objectives; or

(b) when the amount paid by the firms after the tax reduction remains higher than the Community minimum (where a Community tax exists — first indent) or constitutes a significant proportion of the national tax (where the tax does not correspond to a harmonised Community tax — second indent).

The Norwegian $CO_2$ tax exceeds the Community minimum, as the taxation on the Community level is 0 for LPG and EUR 0,15 per gigajoule calorific value for natural gas. Under the Norwegian tax the respective levels are NOK 0,60 (around EUR 0,08) per kilogram for LPG and NOK 0,47 per standard cubic metre (around EUR 0,06). The theoretical energy content in natural gas is 39,9 GJ/1 000 $Sm^3$ ([1]). The tax rate of NOK 0,47 per $Sm^3$ is equivalent to a tax rate of NOK 11,78 per gigajoule of theoretical energy content (around EUR 1,43).

However, in the present case no tax is paid for purposes other than heating of buildings (i.e. no Community minimum). As can be seen from the above, such a total tax exemption would only be possible if the aid recipients had concluded environmental agreements with Norway, which is not the case. A partial reduction of the tax would require that the Community minimum is paid. The tax exemption therefore cannot be justified under the Environmental Guidelines.

## 5. **Conclusion**

Based on the information submitted by the Norwegian authorities, the Authority cannot exclude the possibility that the exemption from the $CO_2$ tax on gas constitutes aid within the meaning of Article 61(1) of the EEA Agreement. Furthermore, the Authority has doubts that these measures can be regarded as complying with Article 61(3)(c) of the EEA Agreement, in combination with the requirements laid down in the Chapter on aid for environmental protection of the Authority's State Aid Guidelines. The Authority thus doubts that the above measures are compatible with the functioning of the EEA Agreement.

Consequently, and in accordance with Article 4(4) of Part II of Protocol 3 to the Surveillance and Court Agreement, the Authority is obliged to open the procedure provided for in Article 1 (2) of Part I of Protocol 3 to that Agreement. The decision to open proceedings is without prejudice to the final decision of the Authority, which may conclude that the measures in question do not amount to State aid or are compatible with the functioning of the EEA Agreement.

([1]) Information by the Norwegian authorities, source: Statistics Norway http://www.ssb.no/english/subjects/01/03/10/energiregn_en

In light of the foregoing considerations, the Authority, acting under the procedure laid down in Article 1(2) of Part I of Protocol 3 to the Surveillance and Court Agreement, requests the Norwegian authorities to submit their comments within one month of the date of receipt of this Decision.

In light of the foregoing considerations, the Authority requires that, within **one month** of receipt of this decision, the Norwegian authorities provide all documents, information and data needed for assessment of the compatibility of the exemption from the $CO_2$ tax on gas,

HAS ADOPTED THIS DECISION:

*Article 1*

The EFTA Surveillance Authority has decided to open the formal investigation procedure provided for in Article 1(2) of Part I of Protocol 3 to the Surveillance and Court Agreement against Norway regarding the tax exemption from the Norwegian $CO_2$ tax on gas for gas and LPG used for purposes other than the heating of buildings.

*Article 2*

The Norwegian authorities are requested, pursuant to Article 6(1) of Part II of Protocol 3 to the Surveillance and Court Agreement, to submit their comments on the opening of the formal investigation procedure within one month from the notification of this Decision.

*Article 3*

The Norwegian authorities are required to provide within one month from notification of this Decision, all documents, information and data needed for assessment of the compatibility of the aid measure.

*Article 4*

The EC Commission shall be informed, in accordance with Protocol 27(d) of the EEA Agreement, by means of a copy of this Decision.

*Article 5*

Other EFTA States, EC Member States, and interested parties shall be informed by the publishing of this Decision in its authentic language version, accompanied by a meaningful summary in languages other than the authentic language version, in the EEA Section of the *Official Journal of the European Union* and the EEA Supplement thereto, inviting them to submit comments within one month from the date of publication.

*Article 6*

This Decision is addressed to the Kingdom of Norway.

*Article 7*

Only the English version is authentic.

Done at Brussels, 23 November 2007.

*For the EFTA Surveillance Authority*

| Per SANDERUD | Kristján Andri STEFÁNSSON |
|---|---|
| *President* | *College Member* |