NOTICES CONCERNING THE EUROPEAN ECONOMIC AREA

EFTA SURVEILLANCE AUTHORITY

EFTA Surveillance Authority Decision No 412/06/COL of 19 December 2006 to adopt a decision regarding a tax refund scheme for seafarers aboard vessels in the Norwegian Ordinary Shipping Register

Summary information

(2007/C 111/08)

Number of aid	61026		
EFTA State	Kingdom of Norway		
Region	Norway		
Title and objective of aid schemes	Tax refund scheme for seafarers employed aboard vessels in the Norwegian Ordinary Shipping Register (NOR). The main aim of the tax refund scheme for employment and training of seafarers is to safeguard and increase employment of Norwegian and EEA seafarers, to secure recruitment and qualified training of seafarers and to improve the competitive position of companies employing such seafarers. At the same time, the scheme has a wider strategic objective of preserving and developing know-how in the maritime industries in general and improving safety.		
Legal basis	Annual fiscal budget according to decision made by the Norwegian Parliament and Regulation No 1720 21 December 2005.		
Annual expenditure planned	Aid scheme	Annual expenditure planned for 2006: For the scheme as such	
		NOK 1 210 million	EUR 152 million
		For the notified alterations to the scheme for 2006	
		NOK 45 million	EUR 5,65 million
Duration	The tax refund scheme is subject to the annual budgetary decisions of the Norwegian Parliament, where the scope of the scheme is set. Thus, the scheme is limited to the fiscal year. The continuation of the scheme is each year conditioned on the next fiscal year's budget appropriation. The scheme is in principle not fixed for a specific time-period, but if still in operation it will be re-notified in ten years.		
Maximum aid intensity of the aid scheme	The aid scheme reimburses the ship-owners of taxes and social security contributions collected from seafarers as well as social security contributions paid by the ship-owner. These refund payments will never exceed the amount of income tax and social security contributions paid.		
Economic sectors	Maritime transport		
Name and address of the granting authority	Ministry of Trade and Industry P.O. Box 8014 Dep N-0030 Oslo		