

**Action brought on 1 September 2004 by the Kingdom of Norway against the EFTA Surveillance Authority**

**(Case E-7/04)**

(2004/C 319/14)

An action against the EFTA Surveillance Authority was brought before the EFTA Court on 1 September 2004 by the Kingdom of Norway, represented by Ketil Bøe Moen, assistant advocate, Office of the Attorney General (Civil Affairs), and Ingeborg Djupvik, Advisor, Ministry of Foreign Affairs, acting as agents, c/o The Attorney General (Civil Affairs), Oslo.

The applicant claims that the Court should:

1. Annul the EFTA Surveillance Authority's Decision 148/04/COL dated 30 June 2004; and
2. Order the EFTA Surveillance Authority to pay the costs of the proceedings.

*Legal and factual background and pleas in law adduced in support:*

- EFTA Surveillance Authority Decision 148/04/COL of 30 June 2004 (the 'Decision') concerns environmental tax measures in Norway.
  - In the Decision, the EFTA Surveillance Authority found, *inter alia*, that four Norwegian tax measures constitute State aid within the meaning of Article 61(1) EEA.
  - In the Decision, the EFTA Surveillance Authority ordered recovery of the aid constituted by two of these tax measures, based on the premise that the alleged aid schemes became new aid as from 1 January 2002.
  - The EFTA Surveillance Authority has violated Article 61(1) EEA.
  - The relevant tax measures are not new aid.
  - There is no legal basis for recovery of the alleged aid from the applicants.
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