MSG review of the outcomes and impact of the EITI

Contents

Introduction ........................................................................................................................................... 1
Part I: Relevance of EITI implementation ......................................................................................... 2
  Work plan (Requirement 1.5) ........................................................................................................ 2
  Monitoring progress ...................................................................................................................... 3
  Innovations and impact ................................................................................................................. 11
Part II: Public debate ...................................................................................................................... 19
  Open data (Requirement 7.2) ..................................................................................................... 19
  Outreach and communications (Requirement 7.1) ................................................................. 21
Part III: Sustainability and effectiveness ....................................................................................... 29
Part IV: Stakeholder feedback and MSG approval ......................................................................... 33

Introduction

Regular disclosure of extractive industry data is of little practical use without public awareness, understanding of what the figures mean, and public debate about how resource revenues can be used effectively. The EITI Requirements related to outcomes and impact seek to ensure that stakeholders are engaged in dialogue about natural resource revenue management. EITI disclosures lead to the fulfilment of the EITI Principles by contributing to wider public debate. It is also vital that lessons learnt during implementation are acted upon, that recommendations from EITI implementations are considered and acted on where appropriate and that EITI implementation is on a stable, sustainable footing.

The multi-stakeholder group may use this template to monitor the outcomes and impact of EITI implementation. Where information is already available elsewhere, it is sufficient to include a link to other publicly available documentation. The scope of this template reflects EITI Requirement 1.5 on work plan and Requirements 7.1 to 7.4 on outcomes and impact.

The MSG is required to review the outcomes and impact of EITI implementation annually (Requirement 7.4). The MSG is encouraged to update this document annually to monitor progress, keep track of efforts to improve data accessibility and inform work planning.

To inform Validation, the MSG is required to submit the completed form to the International Secretariat Validation team by the Validation commencement date. The period captured in this
review may be the period since the previous Validation or the previous calendar/fiscal year. The MSG should clearly indicate the period covered by its review.

The MSG’s annual review of the outcomes and impact of EITI implementation should be publicly available, and stakeholders beyond MSG members should have an opportunity to provide feedback on the EITI process (Requirement 7.4).

Part I: Relevance of EITI implementation

Work plan (Requirement 1.5)

1. Basic information about the current EITI work plan.

<table>
<thead>
<tr>
<th>Period covered by the current EITI work plan</th>
<th>Not applicable ref. Norway’s request for adapted implementation and the EITI Board acceptance.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information on how the public can access the work plan.</td>
<td>Same as above</td>
</tr>
<tr>
<td>Process for producing the current EITI work plan</td>
<td>Same as above</td>
</tr>
<tr>
<td>MSG approval of the work plan</td>
<td>Same as above</td>
</tr>
</tbody>
</table>

2. Explain how the work plan’s objectives reflect national priorities for the extractive industry. Provide links to supporting documentation, such as studies or national development plans, if available.

Due to adapted implementation, Norway does not have and MSG and is exempted from EITI standard requirement 1.5 regarding an EITI work plan, ref section 1.

3. Optional question: Has the MSG developed a theory of change on how EITI implementation will address the identified challenges of the sector in your country? If yes, please reference the corresponding document here.
In line with the adapted implementation, EITI in Norway is an integral part of how government manage the extractive sector.

Transparency and inclusive governance are safeguarded through the laws, practices, and institutions of an open democratic society, including through routine disclosures of information.

Reliable data and other information are made publicly available to inform debate on i.e., www.norskpetroleum.no and www.npd. Through the annual stakeholder meetings, see section #4 below, the Ministry of Petroleum and Energy summarizes the direct and indirect contributions of extractives to national development. Extractive industry status, development and future of the industry including emission challenges and new energy are extensively discussed by the stakeholders in conferences, presentations and debates referred to other places in this template.

Although no theory of change has been developed for Norway in a single document, and Norway continues to perform among the top countries in the world on measurements of good governance, transparency, and anti-corruption, Norway government continues to put transparency and good governance high on the agenda, as disclosed in the platform established for the current government (Hurdalsplattformen) and exemplified through continuous updating of www.norskpetroleum/www.npd and Norway’s membership in Open Government Partnership (OGP) / Åpenhet i forvaltningen which intends to increase the interaction between the public administration and the society. In addition, the Transparency Act has entered into force in 2022. See section #7 below.

Monitoring progress

4. Provide an overview of activities undertaken in the period under review and progress in achieving the objectives of the previous work plan. The MSG is encouraged to provide a summary here and to document progress in more detail in the work plan itself.

Monitoring process for work plan by MSG is not applicable, same as above section 1.

Latest annual stakeholder meetings were held on 13 January 2022 (see presentation here, presentation recorded) and February 8, 2022, see agenda. Presentations are attached to section #14 below.

See “Stakeholder engagement template” for further references to examples of information databases, conferences, debates, presentations and discussions and other interactions between the stakeholders related to the petroleum industry. There is no indication that the level of participatory processes and continuous disclosure of information is not in accordance with the standard that the EITI seeks to foster.

Implementation of changes to the EITI standard:

---

1 Resource Governance Index; 2021 Corruption Perceptions Index - Explore the... - Transparency.org
The National Secretariat has assessed the changes to the EITI standard since last validation. The most significant changes² include:

**Contract transparency:** In Norway, the model license agreement has already been routinely disclosed on www.norskpetroleum for many years together with description of system and procedures for license awards. Further information about awards etc., is available on www.npd’s websites. Fiscal terms, also disclosed on the Norwegianpetroleum.no web site, are regulated by the Petroleum taxation law and not the individual license agreements.

**State participation and commodity trading:** State participation is explained in detail on www.norwegianpetroleum and in the annual report of state’s direct financial interest SDFI. The state-owned entity Equinor is a listed entity (OSE, NYSE) operating based on stock exchange regulations. SDFI presents separate financial statements based on the same principles as the Accounting Act. Cash flows from the extractive industry to the state are also disclosed in the state’s annual financial statements. See Transparency template tab # 2.6.

**Environment:** The reporting of payments to government published on www.norwegianpetroleum includes payment of environmental taxes. Payments of environmental taxes have been included in the EITI reporting from the first EITI report issued in Norway in 2009. Contextual information is provided on i.e., www.norwegianpetroleum, www.npd and Miljødirektoratet (miljodirektoratet.no). The NPD fact sheets include information on carbon storage and links to information on various relevant articles, publications and posters, and carbon capture and storage (CCS) research programs. The Miljødirektoratets websites include details on emissions from the sector, information on applications for emission and further information about rules and regulations and various publications from the directorate.

**Gender:** Statistics Norway (SSB) publishes gender specific information about direct employment in the extractive industry ref. Transparency template # 6.3.

Gender considerations are required for board representation in public companies³ and in public committees⁴. Note also that most companies are obliged to report on gender balance in the report from the Board of Directors attached to the annual financial statements based on the regulation in the Accounting Act. Additional mandatory requirements were introduced in 2020 for all public entities and for companies with 50 or more employees. Companies are required to report on pay gap and provide overview of gender equality in various levels of the company, overview of who takes parental leave and how long, and overview of part-time work and involuntary part-time workers. Companies must document the gender equality work and report on the situation on an annual basis. See the Gender Equality and Discrimination Act.

Continuous work to strengthening equality and diversity is laid down in the government platform. Communication regarding equality and diversity can be found on the Government web site, see example: Equality and diversity - regjeringen.no.

**Mainstreaming transparency:** The 2019 EITI Standard continues to shift the focus from publishing EITI Reports toward encouraging systematic disclosure. Norway has been a leader in exploring how EITI requirements can be mainstreamed, see section 7 below. After publishing 8

---

² EITI launches 2019 EITI Standard | EITI
³ Public Companies Act §6-11a
⁴ Forskrift om representasjon av begge kjønn i statlige utvalg, styrer, råd, delegasjoner m.v. - regler om håndheving og rapportering - Lovdata
EITI reports, Norway has from 2016 mainstreamed the EITI mainly using www.norwegianpetroleum and www.npd, in addition to other platforms such as elnnsyn, where licence contracts and details about CO₂ fees and area fees levied on the petroleum industry can be requested at the project level.

**Beneficial owners:** See section 5 below and transparency template # 2.5.

5. Provide an overview of the multi-stakeholder group’s responses to and progress made in addressing the recommendations from EITI reporting and Validation and gaps in information in accordance with Requirement 7.3.

The multi-stakeholder group is required to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the multi-stakeholder group has decided not to implement a recommendation, it is required that the multi-stakeholder group documents the rationale.

<table>
<thead>
<tr>
<th>Recommendation:</th>
<th>Status/progress:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note, as Norway does not have an MSG the below is National Secretariat responses.</td>
<td>The corrective actions introduced and corrected during validation in 2017/2018 have subsequently been continued, including:</td>
</tr>
<tr>
<td>The corrective actions introduced and corrected during the validation in 2017/2018</td>
<td></td>
</tr>
<tr>
<td>• Revenue data disaggregated by company and revenue stream is available on Norwegianpetroleum.no, collected directly from government agencies, updated annually.</td>
<td></td>
</tr>
<tr>
<td>• Annually open stakeholder meetings ref section #14.</td>
<td></td>
</tr>
<tr>
<td>Norway is encouraged to ensure that stakeholders have meaningful channels for participation in extractive sector governance and that information is not only available, but also accessible and usable.</td>
<td>In addition to the channels described in stakeholder engagement template, government section # 1 and # 6, the Ministry of Petroleum and Energy hosts annual public EITI meetings with stakeholders to discuss the information required to be disclosed by the Standard (ref. section # 14 below for documentation). These events gather Norwegian stakeholders from government, civil society and industry to present the recent developments and outlook for the country’s petroleum sector, and to disseminate its data reporting under the EITI Standard. The arrangements include Q&amp;A sessions open for questions and comments from the audience.</td>
</tr>
<tr>
<td>Norway is encouraged to continue to ensure adherence to the EITI Principles and Requirements.</td>
<td>As demonstrated in the stakeholder engagement template, the transparency template and this outcome and impact template, Norway ensures adherence to the EITI principles through</td>
</tr>
</tbody>
</table>
- Systematic disclosures of data and information on www.norwegianpetroleum, www.npd, eInnsyn - Search and other sources, continuously updated with current data and information on new areas of focus i.e., climate/CCS/seabed minerals etc.
- Wide dissemination the public information that results from the EITI process through outreach activities such as the annual stakeholder meetings and other arrangements.
- Lively debates on EITI relevant topics and data in media and on arrangements facilitated by government, industry, and civil society.

Recommended that the government monitors and discloses annually, whether all companies that were expected to publish a country-by-country report complied with the provision.

Following the validation in 2018 the MPE commissioned a comparison of data produced by the government and data published by companies, which did not raise concerns regarding data reliability.5 The comparison covered two years. Similar comparison was done for the subsequent year with similar result. Stakeholders’ views on data assurances were sought through the public consultation on the revision of the petroleum regulation. Company reporting (country by country reporting and annual financial statements) is regulated by law and filed on Company’s or group company’s website and in the Central company register. Based on the findings from the comparisons made for three sequential years and in line with the mainstreaming approach the National Secretariat has concluded there is no need for introducing additional procedures concerning country-by-country reporting. The reporting is required by law and thus is also comprised by the auditor’s procedures for completeness and consistency control of companies’ reporting duties. See clarification from Ministry of Finance regarding the new auditor’s act introduced in 2021 and the auditor’s reporting obligations relating to country-by-country reporting.6 Finanstilsynet is the supervisory body for reporting obligations of listed entities including reporting of payments to government § 19-1(2) of the verdipapirhandel.7

Norway may wish to also consider collating country-by-country reports in a central register in open format to improve the usability of data.

Norway has followed the mainstreaming approach and seeks to avoid placing additional reporting requirements and creating separate registers if information is already available. Country- by country reports are available through the companies’ or group companies’ web sites and/or in the central company register (brreg.no). The comparison tests performed and referred to above illustrate that data are available and can be extracted.

---

5 final_assessment_norway_second_validation_2018.pdf (eiti.org)
6 om-revisors-uttalelse-i-revisjonsberetningen-om-rapporten-om-betalinger-til-myndigheter.pdf (revisorforeningen.no) and Om revisors uttalelse i revisjonsberetningen om rapporten om betalinger til myndigheter (revisorforeningen.no)
<table>
<thead>
<tr>
<th>Stakeholders who may be unable to locate data points required under the EITI Standard would be able to address the companies or the Ministry of Petroleum and Energy directly or in the annual meeting where the Ministry gives a presentation of recent developments in the Petroleum Sector.</th>
</tr>
</thead>
<tbody>
<tr>
<td>No stakeholders have raised any concerns about gaps in data during these annual meetings.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Beneficial ownership validation 2021</th>
<th>Introduction of beneficial ownership information disclosure requirements required new legislation. Preparing and implementing new laws and regulations in Norway take time, involving Government, Parliament, and all stakeholders through consultations.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) The Act on beneficial owners was finalized in 2019 but not enacted because there was a need for further work on details to be laid down in regulations and organization and technical development of the new register.</td>
<td></td>
</tr>
<tr>
<td>2) Norway has in 2021 enacted parts of the legislation to establish a publicly accessible ultimate beneficial ownership (BO) register (EITI 2.5.a). The legislation applies to most legal entities, including private limited liability companies, public limited liability companies, cooperatives, securities funds, etc., i.e., a broader group than the EITI requirement. The preparation for the law and regulations has followed the normal procedures in Norway with public hearings (EITI 2.5. b, 2.5.f.ii) prior to presentation for the Parliament (on the Act: <a href="https://www.regjeringen.no/no/dokumenter/horing%E2%80%93hvitvaskingslovtvvalgets-utredning-nou-2016-27/id2525022/">https://www.regjeringen.no/no/dokumenter/horing–hvitvaskingslovtvvalgets-utredning-nou-2016-27/id2525022/</a>; on the regulations: <a href="https://www.regjeringen.no/no/dokumenter/horing%E2%80%93forskrifter-til-lov-om-register-over-reelle-rettighetshavere/id2712254/">https://www.regjeringen.no/no/dokumenter/horing–forskrifter-til-lov-om-register-over-reelle-rettighetshavere/id2712254/</a>).</td>
<td></td>
</tr>
</tbody>
</table>

The regulation provides for an exemption for publicly listed companies. Instead, those companies are to register information including the company’s name, country of origin and internet address of the company’s website which provides information of stock exchange (in line with EITI 2.5.f.iii). The exemption does not apply in respect of subsidiaries of publicly listed legal entities, even wholly owned ones, and thus the legislation goes beyond the EITI requirements. |

The Act implements the fourth EU anti-money laundering directive (Directive (EU) 2015/849) as
well as the amendments in the fifth anti-money laundering directive (Directive (EU) 2018/843).

3) Definition of beneficial owner (EITI 2.5.f.i, ii) is regulated in the legislation and regulations and is based on the same definition as the Anti Money Laundry Act (based on FATF Recommendations and applicable EEA legislation).

The legal entity must collect the following information about the beneficial owner: name, Norwegian personal identification number (or date of birth for persons without such a national identity number), country of residence and citizenship (EITI 2.5.d including recommended information). The register itself will not contain information on whether beneficial owners are politically exposed persons (PEPs). By cross-referencing the information on beneficial owners with other public information, it will in most cases be possible to derive whether a beneficial owner is a PEP.

4) As of 1 November 2021, the applicable entities were required to identify and collect information on the natural persons meeting the definition of beneficial owner. This information should be documented, stored and, if requested, submitted to the authorities.

5) The part of the Act directing enterprises to register information about beneficial owners in a central register will not be in effect until a technical solution is in place. The register will be maintained by the Norwegian Enterprise Register (Brønnøysundregistrene) accessible from Altinn https://www.altinn.no/en/start-and-run-business/running-business/beneficial-owners/. The technical solution is currently planned for launch in January 2023.

6) Quality assurance (EITI 2.5.e): The register for BO information will, to the extent possible, utilise information in e.g., the central public population register, as well as information in the registers over legal entities and companies. This will contribute to avoiding internally inconsistent data across registers. Brønnøysundregistrene should assess the information has been filed in accordance with laws and regulations. If information is incomplete or otherwise not in accordance with laws and regulations, registration will be rejected. Such rejection will be public. Assessment of correctness of the data can be made either because of Brønnøysundregisteret's
procedures or because of notification from external parties. See regulation https://lovdata.no/reellerettighetshavere for more details of control procedures.

7) Collection of data 2020 (EITI 2.5.c): Norway has been in process of transposing the 4th EU Anti-Money Laundering Directive into national legislation. As described above, the Act and Regulations have partly entered into force. The technical solution is expected to be launched in January 2023, with subsequent data input to the register. Guidelines have been prepared to assist the companies to implement the first part of the law, see https://www.altinn.no/beneficial-owners/.

In line with the adapted implementation and mainstreaming approach in Norway and Norway policy of ensuring implementation of new regulation is following the standard processes of public consultation prior to preparing the bills for the Parliament for decision, no separate register has been created for EITI purpose. Rather the approach taken is to await a safe and solid register run by the ordinary agencies. Due to the formal processes the register of Beneficial owners is thus not yet operating but expected to be in place in beginning of 2023 for all entities in Norway regulated by the law (not only the petroleum sector), with data to be registered successively thereafter. MPE notes that the companies that apply for or hold a production license pursuant to the Petroleum Act will be subject to the disclosure requirements under the Act. Data will be systematically disclosed and thus in line with the mainstreaming approach in Norway. There has been significant public debate about the beneficial ownership register, including questions relating the timeline for implementation raised in the Parliament7.

8) See enclosed presentation prepared by Brønnøysundregistrene/Altinn illustrating how data can be made available from the register:
The screenshots from the presentation show how information on beneficial owners is envisaged to be presented as part of a company's entry in the electronically available webpage of the registrar. The left-hand side shows how the part of the entry concerning beneficial ownership is planned to be shown, with name, date of birth and the grounds for being identified as a beneficial owner. The picture on the right-hand side shows how the information on beneficial owners fits into the whole webpage showing information on the company.

9) Legal ownership (EITI 2.5.e): Information on legal ownership will not be included in the beneficial ownership register. However, information on legal owners can be obtained directly from the companies. All limited companies must have a shareholder register that should be available to the public, cf. The Private Limited Liability Company Act Section 4-6 and the Public Limited Liability Company Act Section 4-5. This register must show who the shareholders are at any given time. The annual accounts, which are available to the public, must also include information on the largest shareholders (10/20 largest, but with the possibility to omit owners of less than 5/1 %, respectively, dependent on the size of the company). In addition, an excerpt from the internal systems of the Tax Authority including information on all legal owners is published via the media once a year, cf. Tilgang til aksjeeieropplysninger - The Norwegian Tax Administration (skatteetaten.no). The information in the annual accounts and the information from the Tax Authority is the status of ownership as of the 31st of December.

Thus, information on the legal owners is publicly available.

10) In line with the requirements in the EU's Fifth Anti-Money Laundering Directive, Norway is working on creating a list of the exact functions which entails the status “politically exposed person”. By matching this list of functions, and identifying the individuals holding these positions, with information on beneficial owners, it should in the future be possible to assess whether there are any persons holding PEP-relevant positions being BOs of relevant companies.
6. How have lessons learned from EITI implementation informed the current work plan?

Not applicable, same as above section 1.

7. Summarise any steps taken by the MSG to exceed EITI Requirements in a way that addresses national or local extractive sector governance priorities.

Norway does not have an MSG, ref. section # 1. Innovations and enhancements develop through existing mechanisms.

**Mainstreaming and adapted implementation**

- Norway has been a leader in exploring how EITI requirements can be mainstreamed. In 2017 we commissioned a feasibility study (to be found [here](#)) to explore the extent to which the EITI Standard can be achieved through the systematic or ‘mainstreamed’ disclosure of data by companies and public authorities. An application for adapted implementation (to be found [here](#)) was sent to the Board and approved on October 25, 2017. In another first, the Board allowed Norway to hold annual meetings with stakeholders to discuss the information required to be disclosed by the Standard.

- The programme of these annual updates (see section # 14 below for agendas and attendees) hosted by the Norwegian Petroleum Directorate and the Ministry of Energy and Petroleum, gathers Norwegian stakeholders from government, civil society and industry to present the recent developments and outlook for the country’s petroleum sector, and to disseminate its data reporting under the EITI Standard. Examples:
  
  - 2019 [The Shelf in 2019 - The Norwegian Petroleum Directorate (npd.no)](#)
  - 2020 [The Shelf in 2020 - The Norwegian Petroleum Directorate (npd.no)](#)
  - 2021 [The Shelf in 2021 - The Norwegian Petroleum Directorate (npd.no)](#)
  - 2021 [Presentasjon av petroleumsaktiviteten på norsk sokkel - regjeringen.no](#)

  These events come in addition to the wide variety of regular and ad hoc industry conferences covering subjects from technological issues to policy issues (see “Stakeholder engagement template” for details).

  An important element of the mainstreaming is the websites [www.norwegianpetroleum](#) and [www.npd](#) produced by the Ministry of Energy and Petroleum and the Norwegian Petroleum Directorate:

  **The Norwegian Petroleum and NPD websites**

  - The [www.norwegianpetroleum](#) website is acting as a portal and guide to data.
- Data are published routinely and timely by public authorities and industry,

- The www.norwegianpetroleum website includes a separate section explaining EITI, see Transparency - EITI and provides data on payments, in addition to information about:
  - Importance of the petroleum sector for the Norwegian economy
  - Descriptions of ongoing activity on the Norwegian shelf
  - How Norwegian petroleum activities are organised
  - Regulatory framework conditions throughout the entire lifecycle, from opening of new exploration acreage to decommissioning fields
  - Facts about fields, companies, exploration activity, production and resource estimates on the Norwegian shelf
  - Emissions and discharges, measures to reduce them, as well as oil spill preparedness
  - The supplier industry and commitment to research and technology
  - Explanation of terminology and an energy calculator

Standard license contracts are disclosed on the website. The website links to the Petroleum Directorate’s factpages which includes the extensive license register. The websites include data on company and license basis. The website also links to Statistics Norway www.ssb and additional data can be found on www.Miljodirektoratet.no.

- The norwegianpetroleum website includes an analysis section, where users can filter and sort data as well as generate graphs, and a detailed, layered map that allows users to search for facilities, pipelines, licenses, fields and discoveries, survey information and wells. It is also possible to subscribe to receive regular news and updates to the Petroleum Directorate’s Fact Pages, which provide the information on which the online portal are built. In addition to the comprehensive data disclosed on norwegianpetroleum and the factpages www.npd, the Directorate also takes part in the work to prepare reports on various aspects of the petroleum activities. The content of the directorate’s factpages, and by extension the portal, may be used in accordance with the Norwegian License for Open Government Data (NLOD).

-www.norskpetroleum is continuously updated. Data/ numbers are updated at least annually. A homepage has been created to the Norwegian Petroleum website, with an easy-to-understand and user-friendly overview of Norwegian petroleum production. In addition, a new page has been added; Illustrations and quick downloads, with maps, icons, illustrations, graphs and tables in one place. From 2021, Transparency - EITI-Norskpetroleum.no (norskpetroleum.no) includes a listing of CO₂ fee paid per license. The website also includes a look up glossary explaining industry terms and an energy calculator to help conversion between different measures. From 2022 the web site also includes price curves showing yearly average spot prices for oil and gas.

- Recent changes to the websites include enhancements to inform about measures to reduce emissions from oil and gas production and adapt business models in response to a carbon-constrained world (refer to section #2 for national priorities):
  - Injection, transportation, and storage of CO₂ on the Norwegian Continental Shelf is among the key national energy priorities. From January 2019 the authorities have awarded permits to exploit an area for injection and storage of CO₂. Updates and clarification to existing regulations are in process through public hearings Høring – forslag til endring i selskapsloven – transport og lagring av CO₂ i undersjøiske
reservoarer på kontinentalsokkelen - regjeringen.no to adapt to the increased interest in transportation and storage. The NPD's websites have been updated to reflect information on acts and regulations, research programs, license rounds and awards, CO₂ fact maps, scientific articles etc. can be found on Carbon storage - The Norwegian Petroleum Directorate (npd.no). Similarly, the Norwegian Petroleum website is updated routinely on developments in areas of national priorities such as development of carbon capture and storage. The websites thus contribute to support the growing public debate on the environmental impacts of the extractive industries.

- Accordingly, the www.npd website has been expanded to inform about new industries such as the seabed minerals, that can play a strategic role in the green economy:
  - There is an ongoing process towards opening for extraction of seabed minerals. See timeline “Tidslinje havbunnsmineraler - regjeringen.no”. Rules and regulations have been developed based on public hearings ref. Høring - forslag til lov om mineralvirksomhet på kontinentalsokkelen - regjeringen.no and Høring - forslag til konsekvensutredningsprogram for mineralvirksomhet på norsk kontinentalsokkel - regjeringen.no. Norway is so far the only country in the world to implement such legislation, through the Seabed Minerals Act.
  - NPD websites have been updated to include a separate section on seabed minerals, see Seabed minerals - The Norwegian Petroleum Directorate (npd.no), referring to the newly enacted Act relating to mineral activity on the continental shelf and other relevant information such as the ongoing impact assessments, mapping programmes, reports on basic studies, and other reports and presentations. On June 2, 2022, digital data acquired by the NPD, and in collaboration with the academia, were released to the public. A map showing deep sea surveys, as well as various presentations, were made available. A seabed mineral seminar hosted by NPD was held in June 2022 attracting 90 people who gained insight into this new activity. The website links to various YouTube videos to explain about seabed minerals.

The “eInnsyn” portal

The main principle is that case documents, journals and similar registers of an administrative agency are public except as otherwise provided by statute or by regulations pursuant thereto. Any person may apply to an administrative agency for access to case documents, journals, and similar registers of the administrative agency. Also, the main principle is that anyone can demand access to documents, journals and similar registers from authorities. See Act relating to the right of access to documents held by public authorities and public undertakings (Freedom of Information Act) - Lovdata.

The public post journal (OEP) was established 10 years ago allowing the public digital search for and request for documents from the state. The journal was a success and in 2018 the portal was further enhanced and changed to “eInnsyn”. The portal is now a common portal for the entire public sector (municipality and state), upgraded with full-text functionality. The search service provides access for search in public documents, post journals, political meetings and issues dealt with by municipal and county committees. The main rule is that case documents, journals and similar registers of an administrative agency are public except
as otherwise provided by statute or by regulations pursuant thereto. Any person may apply to an administrative agency for access to case documents, journals and similar registers of that administrative agency. The main rule is that anyone can demand access to documents, journals and similar registers from authorities. Act relating to the right of access to documents held by public authorities and public undertakings (Freedom of Information Act) - Lovdata The main rule is that case documents, journals and similar registers of an administrative agency are public except as otherwise provided by statute or by regulations pursuant thereto. Any person may apply to an administrative agency for access to case documents, journals and similar registers of that administrative agency. The main rule is that anyone can demand access to documents, journals and similar registers from authorities. Act relating to the right of access to documents held by public authorities and public undertakings (Freedom of Information Act) - Lovdata This platform is relevant as the existing mechanism for disclosure of the newer EITI requirements introduced in the 2019 Standard (following the 2018 Validation of Norway), including for project level reporting and contract disclosure.

The Transparency Act

The new act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (the "Transparency Act") entered into force on 1 July 2022. The Transparency Act establishes legal requirements for larger enterprises' duty to report on the work they do to ensure compliance with fundamental human rights and decent working conditions in the enterprises themselves, in their supply chains and with their business partners. While various international guidelines already impose requirements for due diligence and transparency, these are voluntary. Certain of these requirements are now a legal obligation under the Transparency Act and is another example illustrating the Norwegian Parliaments focus and commitment towards transparency.

M8. What kind of outcomes and impact have these measures resulted during the period under review?

Mainstreaming and adapted implementation

EITI’s requirement that countries raise public awareness and encourage public debate is assured through the channels that already underpin Norway’s vibrant national debate on natural resource revenue management, including public hearings and outreach arrangements by industry, government and civil society, and systematic disclosures.

- See i.e., section # 18 no. Ill in this template and the stakeholder engagement template for examples of recent public hearings and respondents. The hearings have attracted widespread attention from industry and civil society and thus contributed to raise public awareness, encourage public debate and influence on decisions on topics such as petroleum taxation, CO₂ storage, offering of new licenses and beneficial owners register.

- Through i.e., the annual stakeholder meetings hosted by MPE/ NPD, see section # 14, the national EITI Secretariat continues to spread awareness of and facilitate dialogue about governance of extractive resources.
See “Stakeholder engagement template”- Government section item 1 and 6 for overview of various outreach activities. The numerous conferences arranged by government, industry and civil society illustrate the continuous engagement from the stakeholders. Recent conferences are focused on key national energy priorities such as climate risk and energy transition/ green energy/ future of Norwegian oil and gas production thus supporting public debate and awareness.

Statistics from Ministry of Petroleum and Energy further substantiate active and regular interaction between stakeholders and government and how data contribute to informing the public debate:

- About 1000 requests from the media responded to during a year, and about 150-200 press statements are released by the Ministry every year.

- More than 150 written questions from the Parliament are responded to every parliamentary session. See Spørsmål og spørretimen - stortinget.no.

- The Minister of Petroleum and Energy holds about 100 speeches each year and MPE publishes about 30 chronicles each year, in addition to participating in numerous seminars/ conferences and visits to companies, research and educational institutions.

- About four hundred SoMe-posts are published each year through MPE channels.

- Regieringen.no has about 272,000 users

Even if difficult to substantiate, it is expected that the above activity and the data that are published routinely on the portal Norskpetroleum.no and the other sources of information described below help supporting understanding and inform the debate and initiate many of the questions asked in the Parliament, by politicians, journalists, NGOs, research institutions etc. and thus influence on the development of the industry in Norway. As illustrated in this template and the Outcome and impact template, topics such as exploration and licensing issues, revenue management, climate and taxes are regularly debated in conferences and meetings between industry, politicians, authorities and NGOs. Such topics are also regularly debated in the Parliament including in the open Q&A sessions. See section #13 for some examples of use of EITI data.

### The Norskpetroleum.no and www.npd websites

The continuous and systematic updating of the Norskpetroleum.no and www.npd websites and enhanced and expanded information on energy transition/ climate related data and new industries such as seabed minerals are examples of measures to support understanding and inform debates. This comes in addition to government representatives actively participating in debates and conferences as illustrated other places in this template and in the stakeholder engagement template. Information on energy transition, emissions and new industries on the Shelf contribute to increased understanding and information to inform the debate. The Norskpetroleum frontpage makes statistics which is often technical and complex more available to the public. The Illustrations and quick downloads page which includes maps, icons, illustrations, graphs and tables makes it easy for the stakeholders to reuse data.
User statistics [www.norwegianpetroleum.no]:

- 278.531 users in 2021.
- 313.780 users last 12 months (June 1, 2021 – May 31, 2022).
- 799.358 page views last 12 months (June 1, 2021 – May 31, 2022).

More statistics can be found in [norskpetroleum.pptx].

User statistics [www.npd.no]:

- 205.203 users in 2021.
- 222.741 users last 12 months (June 1, 2021 – May 31, 2022).
- 1.038.699 page views last 12 months (June 1, 2021 – May 31, 2022).

The statistics illustrate the extensive use of the websites thus indicating the contribution to supporting understanding and inform the debate and influence on the development of the industry in Norway. As indicated in section #13 below, the stakeholders and media regularly extract data from www.norwegianpetroleum.no/Npd.no/SSB.no/ miljødirektoratet/ Skatteetaten etc. when producing reports and presentations to illuminate various industry topics.

The "elnnsyn" portal

The full-text functionality of the elnnsyn portal has simplified the search for documents and made the follow up of request for documents more efficient, thus contributing to the purpose of the portal to make the public administration more transparent and make documents easily available for the citizens. See digdir.no for strategy going forward which focus on further digitalization in line with the government’s strategy “One digital public sector” from 2019.

The channel received about 6000 requests in 2020 and 2021, in addition to about 100 requests received by mail thus illustrating the active use of the portal.

Examples of documents that can be searched for include licence contracts and details about CO2 fees and area fees levied on the petroleum industry at the project level.

The Transparency Act

There is a general desire for more transparency regarding the production of goods and the provision of services, especially relating to how businesses respect fundamental human rights and decent working conditions as part of these processes. The new Act contributes to ensuring public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions.

The intention is that the Act will lead to improvements in these areas and that the information available will allow consumers to make more informed choices.

Other impact
In addition to the national impact:

- the Norway EITI implementation has supported the Norway Government’s ambition to promote global EITI and improve transparency and accountability in extractives industries.

- Norway attendance at the EITI Board meetings and Norway engagement with other implementing and candidate countries, has encouraged others to follow Norway’s example and share best practice about mainstreaming and systematic disclosure.

- the Norway National Secretariat holds regular calls with the UK, Dutch, and German Secretariats, which allow for a helpful exchange of ideas on reporting, mainstreaming and communications, amongst other topics.

- the Norwegian Government supports the EITI International Secretariat through the Norwegian Agency for Development Cooperation (Norad). See Norway | EITI. For example, Norad hosted in June 2022 the event Transparency Matters: Finite resources and fragile states | EITI which engaged experts, leaders and key stakeholders at the forefront of critical extractives governance issues.

8. If the MSG has plans to include new issues or approaches to EITI implementation, please describe these.

In line with the adapted implementation, EITI in Norway is an integral part of how the extractive sector is managed and thus no separate processes are established for EITI purposes. The National Secretariat monitors the need to include new issues and approaches to the EITI implementation.

Energy transition is an example of increasingly important issues. Refer to the whitepapers from Government; see example: An Energy Policy for Employment, Transition and security in times of uncertainty – regjeringen.no. The purpose of the Norwegian Government’s energy policy is to contribute to a secure, green transition and employment. Some highlights from the whitepaper:

- The CCS project “Longship”, which is currently under construction, is a key part of the Government’s policy and part of Norway’s contribution to the development of necessary climate technologies.
- The Government will facilitate commercial CO₂ storage on the Norwegian continental shelf.
- The Government will continue to promote carbon capture, storage and use CCUS as an important tool in reaching the goals set out by the Paris Agreement, including through the Government’s Green Industry Initiative.
- In collaboration with the industry, the Government will work to reduce emissions from oil and gas production on the Norwegian continental shelf.

---

* Norway approved as a full member of the EITI - regjeringen.no
• The Government will specify in the PDO/PIO guidelines that licensees shall include a qualitative stress test against financial climate risk in their uncertainty analysis related to new development plans by comparing a project’s break-even price with different scenarios for oil and gas prices compatible with the Paris Agreement’s targets, including the 1.5 °C target. See “Vurderinger av forbrenningsutslipp fra norsk petroleum - regjeringen.no”.

• The Government plans to increase the mapping of mineral resources both onshore and offshore with particular emphasis on mineral areas that can play a strategic role in the green economy. In 2021, the Ministry of Petroleum and Energy launched an opening process for mineral extraction that includes a program of impact assessment. The Act relating to mineral activity on the continental shelf (the Seabed Minerals Act) came into force on 1 July 2019 to facilitate exploration for and exploitation of accumulations on the Norwegian Continental Shelf.

The National Secretariat has ensured the website Norskpetroleum.no and npd.no have been updated to include information on these areas such as greenhouse gas emission, carbon storage, seabed minerals, etc. The Norwegian environmental agency publishes further details and information on their websites. January 2019 marked the first time the authorities have awarded a permit to exploit an area for injection and storage of CO₂. Information about applications, awards, workprogram etc. is published on npd.no.

New issues such as energy transition are widely debated in the parliament⁹ and by industry and civil society. Energy transition is the focus in most industry conferences such as Arendalsuka, ONS, Olje- og energipolitisk Seminar 2022 - (npf.no), the Norsk Olje og gas annual conference, the NHOs annual conferences, the Zerokonferansen, Bellona’s CCS conferences and the Arctic Frontier. Future of the industry is also on the agenda on the annual conferences hosted by MPE and NPD¹⁰ where separate sessions presented i.e., data on emission and information about CO₂ storage and seabed minerals. See presentations in section #14 below.

Companies’ reporting on sustainability and climate risk is regularly discussed¹¹ and among the areas now being monitored by Finanstilsynet¹².

**Other initiatives**

Through i.e., the open government-parentship agenda there will be continued focus on climate and environment issues, public procurement, and anti-corruption.

---

⁹ Spørretimespørsmål m.m. - stortinget.no
¹⁰ The Shelf in 2021 - The Norwegian Petroleum Directorate (npd.no)
¹¹ Bærekraftsrapportering: Forventninger og krav | ORS | Norsk forening for Oljeregnskap og -Skatt Revisor og bærekraft (revisorforeningen.no); Formybar energi (norskoljeoggass.no)
EU-høring om nye europeiske standarder for bærekraftsrapportering - regjeringen.no
¹² Bærekraftsregelverket - tilsynets forståelse og forventninger - Finanstilsynet.no; Bærekraftsundersøkelse - Finanstilsynet.no
9. What kind of outcomes and impact are these plans expected to result in?

The existing mechanisms continue to put transparency, knowledge sharing, stakeholder participation and good governance high on the agenda (as also disclosed (search for “åpenhet”) in the platform established for the current government (Hurdalsplattformen)).

10. Summarise the MSG’s efforts to strengthen the impact of EITI implementation in the period under review, including any actions to extend the detail and scope of EITI reporting or to increase engagement with stakeholders. The MSG is encouraged to document how it has taken gender considerations and inclusiveness into account.

Discussed in other sections. See section 4 above relating to updates to laws and regulations relating to gender considerations. See section 15 for debates, conferences and initiatives focussed on inclusion and diversity, including young people, women, and those new to the industry.

Part II: Public debate

Open data (Requirement 7.2)

11. Open data policy and disclosures

<table>
<thead>
<tr>
<th>Provide a link to the open data policy agreed by the MSG (Requirement 7.2.a)</th>
<th>See transparency template tab #” About “</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is EITI data available in open data format and publicised? (Requirement 7.2.b)</td>
<td>Yes, see transparency template tab #” About “</td>
</tr>
<tr>
<td>Has the MSG identified gaps in the availability of EITI data in open format? If yes, what kind of gaps? (Requirement 7.2.b)</td>
<td>Data are available on <a href="http://www.nowegianpetroleum">www.nowegianpetroleum</a>, <a href="http://www.npd">www.npd</a> and <a href="http://www.ssb">www.ssb</a>. Stakeholders who may be unable to locate data points required under the EITI Standard would be able to address the Ministry of Petroleum and Energy in the annual meeting where the</td>
</tr>
<tr>
<td>Question</td>
<td>Response</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Ministry gives a presentation of recent developments in the Petroleum Sector.</td>
<td>No stakeholders have raised any concerns about gaps in data.</td>
</tr>
</tbody>
</table>
| Has the MSG undertaken efforts to improve the availability of data in open format? If yes, please describe these. (Requirement 7.2.b) | Data are available on [www.nowegianpetroleum](http://www.nowegianpetroleum), [www.npd](http://www.npd) and [www.ssb](http://www.ssb).  
  See above. Stakeholders who attended the annual meeting did not raise any concerns that would require to undertake efforts.                                                                                                                                                                                                                       |
| Have summary data files been completed for each fiscal year for which data has been disclosed? (Requirement 7.2.c) | Yes. 2020 summary file completed.  
  In addition, as Norway systematically disclose information most of the 2021 data have been disclosed on www.norskpetroleum/www.npd.no/SSB.no and 2021 summary file is completed to the extent data have been published.                                                                                   |
| What systematically disclosed data that is in the scope of EITI disclosures is machine readable and inter-operable? (Requirement 7.2.d) | [Norwegianpetroleum.no](http://www.nowegianpetroleum) makes data available in format  
  - Excel (xlsx)  
  - CSV  
  and follow the principles set out in [the Web Content Accessibility Guidelines (WCAG)](http://www.w3.org/WAI/HTML). Websites are coded to allow the content to be read using screen-readers.  
  [NPD.no](http://www.nd.org) makes data available in format  
  - Excel (xlsx)  
  - Html file (htm)  
  - CSV  
  NPD data can also be accessed from the data hotel data.norge.no (in the formats CSV, JSONP, JSON, YAML, XML) and geonorge.no. The content on these sites is retrieved from the NPD. Data is published under the Norwegian Licence for Open Government Data (NLOD)  
  [ssb.no](http://www.ssb.no) (Statistics Norway) makes all data available in following formats |
12. Describe the MSG’s efforts in the period under review to ensure that information published about the extractive sector is comprehensible and available in appropriate languages.

Norway does not have an MSG and has mainstreamed the reporting and operates based on adapted implementation. See Norway mainstreaming application and request for adapted implementation | EITI for description of the rationale.

Norway generally has high standards of good governance in tax and public administration\textsuperscript{13}.

Comprehensive data and text published regularly and timely on i.e.,

- Oil and Gas - regjeringen.no
- Norwegian Petroleum Norwegianpetroleum.no
- NPD Facts about Norwegian continental shelf
- Norwegian Environment Agency Miljodirektoratet.no
- Statistics Norway Statistisk sentralbyrå

\textsuperscript{13} Resource Governance Index; 2021 Corruption Perceptions Index - Explore the... - Transparency.org
13. Describe examples of use of EITI data.

- See “Stakeholder engagement template” for references to conferences, debates, presentations and discussions related to the petroleum industry over the past period.

- Management, analysis, and interpretation of data is a key role of the NPD, which this year celebrated 50 years in pursuit of responsible management of oil and gas resources produced on the Norwegian continental shelf.

- Data published on www.norskpetroleum or www.NPD websites are used regularly by government in internal briefings etc.

- Other examples of use of data are the annual stakeholder meetings/(“The Shelf in 2021 - The Norwegian Petroleum Directorate (npd.no)) which present and discuss data published on Norwegianpetroleum.no. Such data were also presented on the Norwegian Continental Shelf Update ref section 14 below.

- The industry association “Norsk Olje og gass” prepares several presentations in which references are made to the "Shelf presentation!” which again is prepared by NPD and aligned with data on www.norskpetroleum.no. Example:
  - Utvikling i sysselsetting relatert til petroleum, sokkelelektrifisering og nye havnæringer, 2018-2026 (norskoljeoggass.no)
  - The article RNB 2022: Norsk olje og gass’ reaksjoner provides comments from Norsk Olje og gass on the 2022 national budget.
Further, Norsk Olje og Gass publishes several reports and analysis utilising data from i.e., NPD/Statististic Norway. Examples

- **RAPPORT Omstilling i petroleumssektoren (norskoljeoggass.no)**
- **norog_investeringsanalyse_.pdf (norskoljeoggass.no)**
- **Klima- og miljørapport 2022.pdf (norskoljeoggass.no)**

Investments on NCS are discussed in publications such as **Venter stabilt høyt investeringsnivå på norsk sokkel (norskoljeoggass.no)** also referring to data from NPD and SSB.

The industry association “Norsk Petroleumsforening (“ npf.no) hosts several conferences discussing among others Economy and society, ref. **Economy and Society Archives - Norsk Petroleumsforening (npf.no)**. For example, the Ministry of Finance presented the **new tax system** on the annual tax conference and the Director General, MPE, presented the Norwegian Petroleum policy on the **Annual Petroleum Economics Conference 2021 - Norsk Petroleumsforening (npf.no)**.

The annual NHO conference focused on energy transformation and sustainable development **program 2022 | NHO (ntb.no)**

The biennial ONS event which was started in 1974 is another key meeting place for the energy industry **ONS 2022 HOME - ons.no**.

Companies such as Equinor arranges several conferences see

- **Åpningsinnlegg Equinor Høstkonferanse - regjeringen.no**
- **Presentations from past events - Equinor**

Belona’s CCS conference included a speech by NPD regarding clean carbon referring to data from npd.no: **Opening speech: Eva Halland, Project Manager, Norwegian Petroleum Directorate - YouTube**

WWF Norway has used data from norwegianpetroleum.no in their report “**Fremtiden til norsk gass**”.

Maritimt Forum’s web sites refer to data from NPD in the presentation “**Redusert letevirksomhet, produksjon opprettholdes**”.

Norsk Energi and DNV have published the” **energy-transition-norway-2021**” report which refers to NPD data such as export values.

The annual “**Zerokonferansen**” arranged by the climate organisation Zero gathers government representatives, politicians and industry leaders to discuss climate and green energy. See recording from Zerokonferansen 2021.

**Cicero**, an institute for interdisciplinary climate research, produces publications and reports and research concerning physical climate change and economic and societal consequences and associated uncertainties. Example of report produced by Cicero:
Norwegian petroleum policy in a changing climate referring to data from i.e., npd (government revenue, production, export, employees etc).


Data from i.e., the tax administration is used regularly by stakeholders and media. One example is the exploration refund which has been actively debated lately:

- Pressemeldinger om fastsetting av petroleumsskatt - Skatteetaten
- Leterefusjonen: Disse selskapene har lett etter olje for dine skattepenger – Klima (nrk.no)
- 18 oljeselskaper fikk i fjor dekket letekostnader for 3,9 milliarder kroner (aftenposten.no)
- Så mye har Norge brukt på leterefusjon og opphørsrefusjon (enerwe.no)

See “Stakeholder engagement template” for further references to examples of conferences, debates, presentations and discussions and other interactions related to the petroleum industry.

14. Provide information about outreach events organised to spread awareness of and facilitate dialogue about governance of extractive resources, building on EITI disclosures.

<table>
<thead>
<tr>
<th>Event name</th>
<th>Brief description of the event</th>
<th>Date</th>
<th>Location</th>
<th>Organiser</th>
<th>Number and type of attendees</th>
<th>Links to further information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Past, present and</td>
<td>Annual conference</td>
<td>14.01.2022 (and Online)</td>
<td>Norwegia n</td>
<td>Attendees across</td>
<td>The Shelf in 2021: Past, present and</td>
<td></td>
</tr>
</tbody>
</table>

14. See i.e., IEA roser Norge for økt produksjon av olje og gas – E24: Fersk rapport - IEA advarer Norge (dagbladet.no); Tema: IEA i Energi og Klima; IEA: Norge må ha mer vindkraft for å nå klimamålene | Montel (montelnews.com)
<table>
<thead>
<tr>
<th>Event</th>
<th>Details</th>
<th>Date</th>
<th>Location</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Future of the Norwegian Shelf</td>
<td>Focusing on drilling activity/discoveries, fields, production, resources, investments, emissions and potential new activity.</td>
<td>annually, refer to web page for previous sessions</td>
<td>Secretariat</td>
<td>[Future on the Norwegian shelf - The Norwegian Petroleum Directorate (npd.no)]</td>
</tr>
<tr>
<td>Presentasjon av petroleumsaktivitete n på norsk sokkel - regleringen.no</td>
<td>Presentasjon av petroleumsaktivitete n på norsk sokkel - regleringen.no</td>
<td>08.02.2022</td>
<td>Oslo</td>
<td>[EITI-sokkelåret_2021_Oslo_uten_tekst.pdf]</td>
</tr>
<tr>
<td>Annual conference focusing on drilling activity/discoveries, fields, production, resources, investments, emissions and potential new activity.</td>
<td>The conference included a session on EITI by the Director General at the Ministry of Petroleum and Energy and the EITI secretariat.</td>
<td>24.01.2020</td>
<td>Stavanger</td>
<td>[EITI-møte-8.feb-lars-erik (1).pdf]</td>
</tr>
<tr>
<td>Presentasjon av petroleumsaktivitete n på norsk sokkel - regleringen.no</td>
<td>Same as above</td>
<td>28.01.2020</td>
<td>Oslo</td>
<td>[EITI-sokkelåret_2019_OED_u (004).pdf]</td>
</tr>
</tbody>
</table>
**15. Describe the MSG efforts in the period under review to consider access challenges and information needs of data users, including different genders and subgroups of citizens.**

<table>
<thead>
<tr>
<th>Event</th>
<th>Location</th>
<th>Date</th>
<th>Participants</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>31st petroleum tax conference</td>
<td>Norsk Petroleumsforening (npf.no)</td>
<td>Oct 19, 2021</td>
<td>NPF</td>
<td>75 from across government, industry, academia and civil society</td>
</tr>
<tr>
<td>Annual conference</td>
<td>Norsk Olje og gass</td>
<td>March 10, 2021</td>
<td>Digital due to covid-19</td>
<td></td>
</tr>
</tbody>
</table>

Note: The above is a few examples only. There are numerous annual and ad hoc conferences and events arranged by authorities, industry, and civil society. See “Stakeholder engagement template” for further references to examples of conferences, debates, presentations, and discussions related to the petroleum industry.
As illustrated above, transparency in general is fostered through the legislation (including the Act relating to the right of access to documents), through OGP, through continuous improvements of websites and the einnsyn portal etc.

See section # 7 above for description of i.e., www.norskpetroleum and www.npd. These websites have been improved to include a new frontpage to enhance understanding, including use of graphics to explain difficult processes to make the information more easily read for students and others not familiar with the industry who want to learn more about Norwegian petroleum history, current activity, and framework conditions. Summary pages are updated to include extended information on emissions to air, carbon capture and storage, seabed minerals and other evolving areas. Each topic also contains links to more detailed information.

The www.npd Fact warehouse is updated every night and synchronised with www.norskpetroleum. All information is accessible, regardless of digital platform, and content can be downloaded, printed, and shared through email and social media. A redesign of the www.npdfactpages has been made based on the requirement from the Norwegian Digitalisation Agency that all public websites must be universally designed by 1.1.2021. The goal is for the website to be able to function better for people with disabilities. The website now works on PC, mobile and tablet. The "Tags" described under "Attributes" can be used for each information types (Field, Finds, etc.).

As described in this template one of the Petroleum Directorate’s main tasks is to maintain the national central shelf register and promote knowledge sharing and facts. During 2018 Ministry of Petroleum and Energy ordered an external assessment of goal achievement ref. Evaluering av måloppnåelse og Oljedirektoratets dataforvaltning - DFØ | kudos (dfo.no). The results were positive as regards access, sharing of facts and knowledge and the databases were considered unique in international context. Recommendations for improvements provide input to the ongoing work on increased digitalisation and other enhancements and input to the project “Shelf library 2026”. Following the report, the Petroleum Directorate has incorporated in the communication strategy increased use of social media such as Oljedirektoratet | Facebook and YouTube(ex YouTube- About seabed minerals, YouTube- Sokkelåret) and Twitter Oljedirektoratet på Twitter to reach a wider audience in a less formal format.

Various stakeholders arrange conferences aimed directly to inform subgroups such that i.e., younger people and those new to the industry. Some examples:

- **Young Energy Conference 2021 - Norsk Petroleumsforening (npf.no)**- aimed at young persons (aged 35 and younger).

- High School students are invited to explore different energy and climate-related topics at ONS Young Future Students Days ref [Agenda - ons.no](#).

- **Grunnleggende petroleumsbeskatning | ORS | Norsk forening for Oljeregnskap og - Skatt** (Introduction class to petroleum tax).

- **Norsk Petroleumsvirksomhet - hva er det? - Norsk Petroleumsforening (npf.no)** (What is Norwegian Petroleum Activity?) Introduction meant for student, new employees, and others new to the industry, about laws and regulations, the state’s participation, new challenges related to production and export, development in the north etc. Facilitated by authorities, industry, around 50 participants in 2020.
• Gathering to discuss how to increase women participation and diversity in the oil and gas sector: Vil øke kvinneandelen og mangfoldet i energibransjen | Nyheter | Aktuelt | AE.no.

• Equality and diversity in the oil and gas industry: Likestilling og mangfold i oljebransjen (offshorenorge.no)

• Diversity is also focused by the industry, example:
  o - Større mangfold beriker organisasjonen - Næringsliv Norge (xn–nringslivnorge-0ib.no)
  o - Team med mangfold leverer bedre og gir mer verdi for Equinor (enerwe.no).

16. Describe other efforts by the MSG in the period under review to ensure that information is widely accessible and distributed.

See above section 12 and part 18 no III for information sources.

At the annual Norwegian Continental Shelf Update, hosted by the Ministry of Oil and Energy, and the annual The Shelf in 2021: Past, present and future on the Norwegian shelf, hosted by the Norwegian Petroleum Directorate, Norwegian stakeholders from government, civil society and industry are gathered to present the recent developments and outlook for the country’s petroleum sector, and to disseminate its data reporting under the EITI Standard. See also example enerwe.no.

This comes in addition to the information published on websites, and other sources for information, conferences and events as referred to above and in the stakeholder engagement template.

Norway has a well-functioning digital infrastructure, and a large share of the population has a smart phone and or ipad with easy access to information. In addition to the websites the Directorates and the Ministries use social media to distribute information.

17. How could the MSG improve the accessibility and distribution of information, considering the needs of different subgroups of citizens?

Norway is constantly working to improve transparency, see references to information sources in this template and in the stakeholder engagement template which also points to numerous arrangements which contributes to accessibility and distribution of information available on i.e.,

---

15 Source: Forbuker & Media: Nå har 99 prosent av alle mellom 12 og 49 år en smarttelefon (m24.no)
www.norskpetreleum and www.npd. These websites are updated regularly with current data and information on new areas of focus ref above sections # 7/#15. Improvements to increase accessibility and understandability of the information on the websites will continue.

www.elnnsyn is continuously improved and the goal is increased digitalisation of public data thus contributing to easier and more efficient access. See digdir.no for strategy 2020-2025 which focus on further digitalisation in line with the government’s strategy “One digital public sector” from 2019.

As illustrated in this template and in the stakeholder engagement template media coverage of industry matters is widespread. NGOs and universities contribute with analysis, posts and separate arrangements.

Social media will continue to be widely used to distribute and access information.

Part III: Sustainability and effectiveness

18. The MSG is requested to present any additional information and evidence related to the indicators for assessing the sustainability and effectiveness of EITI implementation.

Each indicator will be assigned 0, 0.5 or 1 points by the EITI Board. The points will be added to the Outcomes and impact component score. The assessment of performance on the indicators will draw on information provided by the MSG, publicly available sources, stakeholder consultations and disclosures by the implementing country and companies. Please see the EITI Validation Guide for further information about how performance on these indicators will be assessed.

I. EITI implementation addresses nationally relevant extractive sector governance challenges. This indicator also recognises efforts beyond the EITI Standard.

The primary channel for society to engage with and shape extractive sector governance in Norway is through parliamentary procedure. The oil and gas sector is regularly debated in parliament\(^{16}\), and the positions of political parties on different questions concerning the sector are frequently debated in the media. Norwegian stakeholders are regularly invited and requested to comment on government proposals through open hearings. Industry and civil society engage actively and regularly with the government through their respective organisations.

As referred to other places in this template and in the Stakeholder engagement template, environmental issues, new energy solutions and the future of the petroleum industry are examples of topics discussed actively and debated daily through media, questions to the Parliament and in conferences, presentations and meetings arranged

\(^{16}\) Sperretimespøsmaal m.m. - stortinget.no
by government, industry, and civil society. Through public hearings, civil society, NGOs and industry influence on the political decisions.

Recent examples of national debates include discussions around spending of petroleum revenues, which are relevant to the revenue management requirements of the EITI Standard. The “government take” from the petroleum sector in Norway goes directly into the Government Pension Fund Global (The fund | Norges Bank Investment Management (nbim.no)) and is not allocated to specific purposes. Rules and limits regulate how return from the Fund can be transferred to the annual state budget. The annual state budget is agreed by the Parliament. There is every year an extensive debate in the Parliament about how much the spending in different sectors should be. Professionals are debating whether the rules should be changed to reduce the transfer from the fund or not.

- Debatt: Ordkløveri om endringer av handlingsregelen – VG
- Vil stramme inn handlingsregelen – E24

The increased inflow from the petroleum sector because of the Ukraine war and the European gas crisis has impacted on the debate, see i.e.,

- Krigen i Ukraina: Hva skal Norge gjøre med super-superprofitten? |
- Redd Barna: Økte oljeinntekter bør finansiere Norges flyktningrespons | Utrop

Note that SSB is publishing quarterly data on State’s revenue and expenses to inform the debate, see Central government revenue and expenditure (ssb.no) and net government cash flows from the petroleum activity, see Central government revenue and expenditure (ssb.no), widely commented on by the press ref. example Statsregnskapet: Statens inntekter har aldri vært høyere – Dagsavisen, Statsregnskapet: Statens inntekter har aldri vært høyere – E24.

Other recent debates include discussions on the oil taxation system/ nytt system for petroleum beskatning - Google Search, leterefusjonsordningen - Google Search, development in the northern areas utvikling av oljevirksomhet i nord - Google Search and climate related issues as referred to other places in this template and in the stakeholder engagement template.

Transparency is high on the agenda for the government exemplified through the request for increased transparency relating to emissions from new field developments, which is relevant to the project level reporting requirement of the EITI Standard. From 2022 estimates of emission made in the approval process of new field developments are published on the governments website; see Vurderinger av forbrenningsutslipp fra norsk petroleum - regjeringen.no and Beregninger av utslipp ved PUD-behandling - regjeringen.no.

II. Extractive sector data is disclosed systematically through routine government and corporate reporting.
See above sections (examples section #7 and #12).

Note also the Government's annual report to the Parliament regarding the National Budget *Meld. St. 3 (2020–2021)*, which has a separate chapter describing the Petroleum Sector. Further the Oil Tax Authority (Oljeskattekontoret) provides regular reports and analysis on among other things the effects of the oil sector on Norwegian economy, as well as a list of how much taxes oil companies are expected to pay annually published [here](#).

Financial statements and related country-by-country reporting is published on the companies’ or groups web sites and/or in the [Central Company Register](#).

Information about the petroleum sector is published regularly by MPE [News and press releases - regjeringen.no](#) and NPD [Nyheter - Oljedirektoratet (npd.no)](#) relating to i.e.;

- Application rounds for licenses and other awards [Awards: Three companies offered acreage to store CO2 - The Norwegian Petroleum Directorate (npd.no)](#)
- Development plans and approval of development plans [Received PDO for Breidablikk - The Norwegian Petroleum Directorate (npd.no); Tok imot plan for utbygging og drift av Halten Øst - regjeringen.no](#)
- Drilling permits [Drilling permit for well 31/4-A-13 C - The Norwegian Petroleum Directorate (npd.no)](#)
- New discoveries [Minor oil and gas discovery near the Johan Castberg field in the Barents Sea – 7220/8-3 - The Norwegian Petroleum Directorate (npd.no)](#)
- Reserve development [Resource reports - The Norwegian Petroleum Directorate (npd.no)](#)
- Production monthly updates [Production figures March 2022 - The Norwegian Petroleum Directorate (npd.no)](#)
- Revenues from petroleum sector [Store inntekter til fellesskapet frå petroleumsvirksomheter - regjeringen.no](#)
- Information about gas deliveries [Oppdatert anslag for norske gassleveranser i 2022 - regjeringen.no](#)

Norway implemented country-by-country reporting in 2014 with additional requirements added in 2017, requiring extractive industry entities to publish tax data and contextual information. Equinor, which as one of the first major oil companies voluntary had already published tax payments from 2004, continues to upgrade their reporting and in 2021 they published their first [tax-contribution-report](#), prepared to give more insight to stakeholders, and to enable greater understanding and knowledge about Equinor’s contributions to society. This comes in addition to their [Payments to governments report](#) which is included in the annual report and which has an independent accountant’s limited assurance report (voluntary) attached.
III. There is an enabling environment for citizen participation in extractive sector governance, including participation by affected communities.

Freedom of expression, media freedom, and the right to access government information are guaranteed under Article 100 of Norway’s constitution, while Article 101 guarantees the right of assembly. Freedom House ranks Norway as Free in its “Freedom in the World” ranking with a perfect rating (100) in its 2021 Freedom of the Press ranking ref Norway: Freedom in the World 2021 Country Report.

The primary channel for society to engage with and shape extractive sector governance in Norway is through parliamentary procedure. The oil and gas sector is regularly debated in parliament, and the positions of political parties on different questions concerning the sector are frequently debated in the media. Norwegian stakeholders are regularly invited to comment on government proposals through open consultations. Note also that insight into documents prepared by the public administration is ensured through the Act relating to the right of access to documents held by public authorities and public undertakings (Freedom of Information Act) - Lovdata and that the Utredningsinstruksen - regjeringen.no is a tool to ensure cooperation and coordination in administrative procedures, high quality of the papers and an effective process of communication between the body submitting the matter and consultative bodies.

Recent hearings include

- Finn dokument - regjeringen.no; Høring - TFO 2022 - regjeringen.no.
- Høring – Hydrogen- og avkarboniseringspakket for gassmarkedet - regjeringen.no;
- Høring - forskrifter til lov om register over reelle rettighetshavere - regjeringen.no

Respondents include oil companies, NGOs, industry and other relevant stakeholders (See links to the hearings for respondents and responses).

Industry and civil society engage actively and regularly with the government through their respective organisations.

Topics discussed extensively in the media, by civil society, industry and government during 2020/2021/2022 include:

- impact on the industry of the corona situations and measures taken to stimulate activity/temporary tax incentives (ex: covid 19 oljenæringen - Google Search; Koronakrisen og oljesektoren; Oljeindustrien ble hørt, men... Bransjeforeningen Olje & Gass (norskindustri.no) )

- emissions/climate impact assessment including transparency about climate impact (olje åpenhet om klimaeffekter - Google Search)

- CO₂ storage/ Barents Sea development/future of petroleum industry etc. Ex: co₂ lagring - Google Search; olje barentshavet - Google Search; olje fremtid - Google Search
IV. Extractive sector data is accessible and used for analysis, research and advocacy.

Research and development (R&D) on energy and petroleum is one of the Norwegian government’s priorities, ref. Energy and petroleum research - regjeringen.no. Funding is available through The Research Council of Norway (forskningsradet.no) and CLIMIT - a national research program for CCS technologies.

The oil and gas industry is debated in the media on a daily basis, often referring to data published by www.norsk petroleum.no/npd.no/SSB.no/miljødirektoratet/the government, a few additional examples:

- Oljeinvesteringer på 130,6 mrd. neste år | DN
- Aasland venter gassrekord fra Norge i år – E24
- Beregning: Over halvparten av norsk olje er ikke produsert (aftenposten.no)
- Offentlig ansatte utfordrer LO-ledelsen om olje- og gassutvinning (aftenposten.no)
- Norge kan tjene seks ganger så mye på olje (aftenposten.no)
- SSB: Oljebransjens investeringsanslag holdes oppe av tro på gjennomslag (enerwe.no)
- Dårlige tider for olje- og gassindustrien i fior (enerwe.no)
- Norsk gass til Europa – Dagsavisen

V. EITI has informed changes in extractive sector policies or practices.

EITI in Norway is an integral part of how government manage the extractive sector. As illustrated in the template Norway continues to put continuous improvements to transparency and good governance high on the agenda. Previous sections have described how systematic disclosure and open data have been used to inform Norwegian policies.

Part IV: Stakeholder feedback and MSG approval

19. Describe opportunities provided to stakeholders beyond MSG members to give feedback on the EITI process, including the EITI work plan.

As described in the application for mainstreaming section 3.1, Norway’s well-established channels for stakeholder participation are an integral part of the Norwegian model and have been so over the last 40 years. Through public hearings, civil society, NGOs, and industry
influence on the political decisions. On July 12, 2022, a public hearing of the EITI in Norway was initiated ref Høring - Evaluering av Norges oppfyllelse av EITI-standardene - regjeringen.no.

Examples of additional opportunities provided to stakeholders to give feedback on the EITI process are the annual Norwegian Continental Shelf Update, hosted by the Ministry of Oil and Energy, and the annual The Shelf in 2021: Past, present and future on the Norwegian shelf, hosted by the Norwegian Petroleum Directorate and described above.

Further, stakeholders are encouraged to provide suggestions for improvements or questions about the website Norwegian Petroleum to fakta@oed.dep.no

20. Describe how any feedback from stakeholders beyond MSG members have been considered in the review of the outcomes and impact of EITI implementation.

The hearings about EITI received three responses which can be found here. Comments focused on:

- Offshore Norge commented that member states should be allowed to some flexibility as to assessment of relevance of the requirements for the local circumstances based on cost/ benefit.

- Tax Justice Norway commented:
  - Beneficial ownership register delayed, and regulation does not require PEP information to be disclosed.
  - Support the mainstreaming approach however recommend mechanism established for quality procedures related to Country-by-country reporting and no central register in place.
  - Base Erosion and Profit Shifting (BEPS) reporting should made public, and the Country-by-country reporting further improved.

Refer to comments in section 5 on status on beneficial owners register. Regarding Country-by-country reporting, effective from 2021 it was clarified by the Ministry of Finance that the new auditor’s act introduced (ref Om revisors uttalelse i revisjonsberetningen om rapporten om betalinger til myndigheter) the duty for the auditor to comment in the audit opinion on whether the Country-by-country reporting is:

- Consistent with the financial statements
- Contains the information required by applicable legal requirement

thus, formalising quality assurance procedures related to consistency and compliance with Country-by-country reporting requirements. It is regulated by law how to publish country-by-country reporting and in line with the mainstreaming approach no additional register has been created.

It should also be noted that very few of the legal entities in the oil and gas industry in Norway have activity outside of the Norwegian Continental Shelf, and thus legislation relating to
Country- by country reporting mainly contributes to transparency around payments made relating to the activity in Norway. For the entities that have operation in Norway only the tax payment can normally be extracted directly from the financial statements.

21. Date of MSG approval of this submission and information on how the public can access it, e.g. link to national EITI website.

Not applicable ref section 1 above.