

Extractive Industries Transparency Initiative (EITI)

Second Validation of Norway

Final assessment by the EITI International Secretariat

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1 Summary

Norway's second Validation commenced on 4 December 2018. The EITI International Secretariat has assessed the progress made in addressing the five corrective actions established by the EITI Board following Norway's first Validation in 2016¹. The five corrective actions relate to:

1. Civil society engagement (Requirement 1.3)
2. MSG oversight (Requirement 1.4)
3. Workplan (Requirement 1.5)
4. Public debate (Requirement 7.1)
5. Outcomes and impact of implementation (7.4)

Following the Board's decision on Norway's first Validation, Norway submitted a request for adapted implementation that directly addresses the corrective actions, as well as a request for mainstreamed implementation. The second Validation takes into account the EITI Board's approval of these proposals. **The Secretariat's assessment is that Norway has fulfilled the terms of the Board-approved request for adapted implementation and adhered to the Board-approved approach to mainstreamed implementation.**

2 Background

Norway has been an EITI supporting country since 2003 and became the first OECD country to commit to implement the EITI in 2007. The decision to implement the EITI was primarily intended to demonstrate solidarity with other implementing countries. A secondary aim for the government was to demonstrate

¹ <https://eiti.org/document/norway-validation-2016>.

that the Norwegian extractive sector was transparently managed. The EITI Board accepted Norway as an EITI candidate on 11 February 2009 and designated Norway as compliant with the EITI Rules in 2011.

The first Validation of Norway against the 2016 EITI Standard commenced on 1 July 2016. On 4 December 2017, the EITI Board found that Norway had made meaningful progress in implementing the 2016 EITI Standard. Five corrective actions were identified by the Board, pertaining to the following requirements: civil society engagement (#1.3), MSG oversight (#1.4), workplan (#1.5), public debate (#7.1) and outcomes and impact of implementation (7.4). The Board asked Norway to address these corrective actions to be assessed in a second Validation commencing on 4 December 2018.

Norway has undertaken the following activities to address the corrective actions:

- On 28 April 2017, Norway submitted a request for adapted implementation to the EITI Board concerning requirements 1.1-1.5, 7.1-7.4 and phase 6 of the agreed-upon procedures for mainstreamed disclosure (Requirement 4.9c). The request was approved by the EITI Board on 25 October 2017².
- On 23 October 2018, in accordance with the terms of the adapted implementation request, Norway held an open stakeholder meeting to present the revenue data for the year 2016 and the latest developments in the sector as well as provide an update on progress on beneficial ownership disclosures.

In granting Norway's request for mainstreaming and adapted implementation, the Board emphasised that neither the application for mainstreaming disclosure nor the adapted implementation request alter the EITI's disclosure or stakeholder engagement requirements. The provisions in Requirement 8 on compliance and deadlines for implementing countries also remain unaffected by this decision. **The Board decision notes that adherence to mainstreamed implementation and the effectiveness of the adaptations, including the approach to data assurance, would be assessed during the next Validation.**

The following sections address progress on the corrective actions, as well as adherence to mainstreamed implementation. The assessment is limited to the corrective actions established by the Board, the associated requirements in the EITI Standard and the Board's decision to assess adherence to mainstreamed implementation, including the approach to data assurance, as part of its decision on Norway's mainstreaming application. The assessment follows the guidance outlined in the Validation Guide³. In the course of undertaking this assessment, the International Secretariat has also considered whether there is a need to review additional requirements, i.e. those assessed as "satisfactory progress" or "beyond" in the 2017 Validation. While these requirements have not been comprehensively assessed, in the Secretariat's view there is no evidence to suggest progress has fallen below the required standard and no additional issues that warrant consideration by the EITI Board. Compliance with requirements 4.1 and 4.9 has been re-assessed as part of the assessment of adherence to mainstreamed implementation.

The assessment is based on Norway's request for adapted implementation of 2017, publicly disclosed information on Norway's oil and gas sector in accordance with Norway's Board-approved mainstreaming application and the open stakeholder meeting held in October 2018, alongside e-mail correspondence and stakeholder consultations with the government and civil society (Annex 2). Additionally, the

² [2017-49/BM-38/BP-38-4-E](https://eiti.org/sites/default/files/documents/validation-guide_0.pdf)

³ https://eiti.org/sites/default/files/documents/validation-guide_0.pdf

International Secretariat sought comment from a broader group of government, industry and civil society stakeholders on this matter.

3 Review of corrective actions

As set out in the Board decision on Norway’s first Validation, the EITI Board agreed five corrective actions.⁴ The Secretariat’s assessment below discusses whether the corrective actions have been sufficiently addressed.

On 28 April 2017, Norway submitted a mainstreaming application and associated request for adapted implementation. The request was “an integral part of the application to mainstream disclosures” according to the application. Norway argued that it was in “an exceptional situation compared to many other resource-rich countries in that there is already a well-functioning data portal, robust and reliable auditing practices, mandatory disclosure requirements in line with EITI Requirements, an eight-year track record demonstrating no material discrepancies between government and company disclosures, and a natural resource governance model built on multi-stakeholder principles. For a mainstreamed EITI process to be meaningful in a Norwegian context, it needs to reflect the fact that Norway already embodies the participatory processes that the EITI seeks to foster in implementing countries. For this reason, the attached request seeks adapted implementation for Requirements 1.1, 1.2, 1.3, 1.4, 1.5, 7.1, 7.2, 7.3 and 7.4 in the EITI Standard, and Phase 6 in the Agreed upon procedure for mainstreamed disclosure (Requirement 4.9(c))”. According to the proposal set out in the application, mainstreamed implementation in Norway would consist of (i) continuous stakeholder consultation and dialogue using existing multi-stakeholder platforms and including an annual stakeholder meeting; (ii) continuous disclosure of the information required by the EITI Standard by the government on www.norskpetroleum.no and by the companies through country-by-country reports , including independent review of material discrepancies if concerns are raised about the reliability of the data disclosed; and (iii) validation every three years in accordance with the EITI Standard. At its meeting in Manila on 26 October 2017, the Board decided to accept Norway’s request for adapted implementation. In taking this decision, the EITI Board noted that Norway was in an exceptional situation compared to many other resource-rich countries in that there was already a well-functioning data portal providing comprehensive information about the sector, and a natural resource governance model built on multi-stakeholder principles.

3.1 Corrective action 1 (#1.3)

In accordance with Requirement 1.3, Norway is required to ensure that civil society is fully, actively and effectively engaged in the EITI process. Having recognised that implementation in its current form adds limited value to civil society, Norwegian stakeholders should work together to reach an amicable conclusion to [then] ongoing discussions on Norway’s application for adapted implementation.

Findings from the first Validation

The first Validation concluded that Norway had made meaningful progress in meeting this requirement. The Validation did not identify any breaches of the Civil Society Protocol. Civil society in Norway was

⁴ EITI (December 2017), ‘EITI Board decision on Norway’s 2016 Validation’: <https://eiti.org/BD/2017-49>.

considered able to engage in public debate without restraint, coercion or reprisal, and its representatives were seen as able to operate freely in relation to the EITI process. However, Validation also found that civil society was unable to engage fully, actively and effectively with the EITI process because the multi-stakeholder group effectively constricted the scope of implementation to the point where civil society did not see a point in engaging with the EITI. This had progressively deteriorated despite numerous attempts by civil society over the years to improve the situation. As a result, the independent Validator concluded, and the Board agreed, that “given the totality of circumstances, it is not possible to state that civil society is fully, actively, and effectively engaged in the EITI process”.

Progress since Validation

Following a 5-week public consultation period, Norway changed its petroleum regulation to account for the Board’s approval of Norway’s mainstreaming application. In its Consultation document, the Ministry of Petroleum and Energy explains that:

“there is an open and active debate about different aspects of Norway’s petroleum activities, and stakeholders are regularly involved in decisions through among other things public hearings and parliamentary procedure. There is thus no need, nor is it desirable, for an EITI multi-stakeholder group to have such a role in Norway given that we have better-suited and established democratic channels to actively involve stakeholders. The MSG’s main task has been to approve the annual EITI reports and ensure that the information provided in them is in accordance with the EITI Standards. With mainstreamed reporting, this task largely becomes unnecessary. Stakeholders will still have an opportunity to ensure that information that is published is in accordance with the EITI Standard. Through annual meetings hosted by the Ministry of Petroleum and Energy, information about the petroleum activities, including revenues from companies, will continue to be presented to the public.”

The public consultation received 14 responses, including Publish What You Pay Norway and Transparency International. All responses are available online.⁵ The regulations were changed by Royal Decree on 15 June 2018.

On 23 October 2018, the Ministry of Petroleum and Energy held an open meeting to discuss petroleum activities on the Norwegian continental shelf, government revenues from petroleum in 2016 and the status of Norway’s efforts on beneficial ownership. The invitation to the meeting was posted on the ministry’s website on 4 October 2018 and was circulated to former MSG members, including from civil society, as well as to the press. No civil society representatives attended. Civil society representatives consulted noted that they did not consider the event a meaningful platform for participation.

The government has informed the International Secretariat that the original plan was to combine these stakeholder meetings in the programme of the Norwegian Petroleum Directorate’s annual updates on activities in the Norwegian continental shelf, known as “Sokkelåret”. These are usually held in the first quarter of every year and garner significant attention from the press and interested stakeholders. The Ministry of Petroleum and Energy explained that this had not been possible for the data corresponding to 2016 and 2017 because the changes to the petroleum regulations had not yet been finalised but confirmed that this was the plan for data corresponding to fiscal year 2018. The next event was held in January 2019 and attracted broader participation. Some participants at the event expressed the view that the EITI had lost its multi-stakeholder element in Norway.

⁵ [https://www.regjeringen.no/no/dokumenter/horing---ny-bestemmelse-i-petroleumsforskriften/id2588754/?expand=horingsinstanser&lastvisited=Transparency International Norge.pdf](https://www.regjeringen.no/no/dokumenter/horing---ny-bestemmelse-i-petroleumsforskriften/id2588754/?expand=horingsinstanser&lastvisited=Transparency+International+Norge.pdf).

Debate on petroleum governance and revenue transparency, however, continues to be lively beyond the events arranged by the government. For example, in December 2018 CSOs organised an open roundtable to discuss country-by-country reporting obligations for extractive companies.⁶ Civil society also drives an active debate on whether oil reserves should partly be left unexploited to mitigate climate change and produces high-quality analysis and research of the sector and its implications.

According to the law, the government is obliged to assess the possible impact of policies and laws and involve affected parties before any measures are introduced.⁷ Before introducing new laws, regulations or measures with a significant impact, the government is required to send the draft law/regulation/measures for a public hearing. Official Norwegian Reports (NOU) also undergo a public hearing.⁸

In 2018, the Ministry of Petroleum and Energy held a total of 14 public hearings.⁹ According to the government, most of the hearings were related to water resource management and/or energy market regulations. In addition, the Ministry of Finance held hearings relevant to the petroleum sector. These related to climate risk and the economy¹⁰, reducing the Petroleum Fund's share in energy stocks¹¹ and the evaluation of country-by-country reporting¹². A notification of the hearing is sent to a group of relevant stakeholders, including CSOs and industry. Any interested party can, however, submit a response. Participation in hearings appears to be high. For example, 23 organisations, many of which are CSOs, submitted a statement on the evaluation of country-by-country reporting.¹³

Secretariat's assessment

The International Secretariat's assessment is that, in light of the mainstreaming and adapted implementation application and EITI Board decision, Norway has made satisfactory progress in meeting the requirement. There is no evidence of any breaches of the Civil Society Protocol since the first Validation. In accordance with the Board-approved request for adapted implementation, Norway invited all stakeholders to an open meeting held in October 2018. The invitation to the meeting was published on the Ministry of Energy's website and forwarded to civil society organisations and to the press. While the meeting held in October did not attract participation from civil society, other mechanisms for civil society engagement in petroleum governance are in place.

Public debate and civil society participation in petroleum governance appear to be vibrant, although there is clear discontent among civil society representatives regarding the government's approach to mainstreamed disclosures. The public consultation preceding the revision of the petroleum regulation provided stakeholders the opportunity to provide input to decision-making, although civil society's

⁶ <https://www.publishwhatyoupay.no/nb/node/17558>.

⁷ Utredningsinstruksen (<https://lovdata.no/dokument/INS/forskrift/2016-02-19-184>).

⁸ The Government or a ministry may constitute a committee and working groups who report on different aspects of society. A report can either be published as an Official Norwegian Report, or as a regular report. For more information: <https://www.regjeringen.no/en/find-document/norwegian-official-reports/id1767/>.

⁹ For all Ministry of Petroleum hearings in 2018:

<https://www.regjeringen.no/no/dokument/id2000006/?from=01.01.2018&to=31.12.2018&documenttype=dokumenter/h%C3%B8ringer&isfilteropen=True&ownerid=750&page=2>.

¹⁰ <https://www.regjeringen.no/no/dokumenter/horing--rapport-fra-utvalg-som-har-vurdert-klimarelaterete-risikofaktorer-og-deres-betydning-for-norsk-okonomi/id2622397>.

¹¹ <https://www.regjeringen.no/no/dokumenter/horing--energiaksier-i-statens-pensjonsfond-utland-spu/id2589541/>.

¹² <https://www.regjeringen.no/no/dokumenter/horing-av-evalueringsrapport-om-land-for-land-rapportering-regelverket/id2576639/>.

¹³ <https://www.regjeringen.no/no/dokumenter/horing-av-evalueringsrapport-om-land-for-land-rapportering-regelverket/id2576639/?expand=horingssvar&lastvisited=c81ffc55-1417-49df-be8e-e5c8d8ca49e5>.

concerns were not reflected in the outcome. Civil society appears to be actively engaged in petroleum sector governance through public hearings, other advocacy, organising events, producing research and interacting with the media.

To strengthen implementation, the Ministry of Petroleum and Energy is encouraged to engage with civil society in a manner considered meaningful by all parties on a regular basis to seek views on petroleum governance and revenue transparency.

3.2 Corrective action 2 (#1.4)

In accordance with Requirement 1.4, Norway should ensure that the multi-stakeholder group comprises appropriate stakeholders and that its terms of reference are followed. In particular Norway should ensure that members of the multi stakeholder group have the capacity to carry out their duties, undertake effective outreach activities and widely disseminate the public information that results from the EITI process. Members of the multi-stakeholder group should liaise with their constituency groups.

Findings from the first Validation

The first Validation concluded that Norway had made meaningful progress in meeting this requirement. It was noted that whilst the invitation to participate in the MSG was open and transparent, there was a lack of clarity in the way in which representatives interacted with their constituencies and in how the constituencies nominated their representatives to the MSG – particularly for civil society. Validation noted that “given the central role that is already played by stakeholders in Norway’s model of natural resource governance, it is perhaps not surprising that the MSG structure is not understood by stakeholders as conducive to meaningful multi-stakeholder engagement for the management of the sector in a Norwegian context [given that] the oversight function of the multi-stakeholder function has already been effectively mainstreamed in the Norwegian context”. Validation also noted that this was something that should be raised with the EITI Board when seeking its approval to use the EITI’s agreed-upon procedure for mainstreamed disclosure as it would continue to have an impact on Norway’s ability to comply with Requirement 1.4. In the meantime, however, the Board agreed that in accordance with Requirement 1.4, Norway should ensure that the multi-stakeholder group comprises appropriate stakeholders and that its terms of reference are followed. In particular Norway should ensure that members of the multi stakeholder group have the capacity to carry out their duties, undertake effective outreach activities and widely disseminate the public information that results from the EITI process. Members of the multi-stakeholder group should liaise with their constituency groups.

Progress since Validation

See “Progress since Validation” under Requirement 1.3.

Secretariat’s assessment

The International Secretariat’s assessment is that, in light of the mainstreaming and adapted implementation application and EITI Board decision, requirement 1.4 is no longer applicable in Norway. Following the approval of the request for adapted implementation and mainstreamed implementation, Norway no longer has an EITI multi-stakeholder group.

3.3 Corrective action 3 (#1.5)

In accordance with Requirement 1.5.a, the multi-stakeholder group should set EITI implementation objectives that are linked to the EITI Principles and reflect national priorities for the extractive industries. The MSG should ensure that its work plans reflect the results of consultation with key stakeholders, assesses and outlines plans to address any potential capacity constraints and outlines the MSG's plans for implementing recommendations from Validation and EITI reporting. In reviewing its work plan, Norway's MSG should consider extending the detail and scope of EITI reporting.

Findings from the first Validation

The first Validation concluded that Norway had made inadequate progress in meeting this requirement. Validation found that Norway EITI's work plans set out a limited number of activities which did not include objectives for implementation that were linked to the EITI principles nor reflected national priorities for the extractive industries. Likewise, there was no evidence of any efforts to consult key stakeholders on the objectives for implementation, nor were there any activities aimed at addressing any capacity constraints, increasing the scope of EITI reporting or for implementing the recommendations from EITI reporting. Furthermore, Validation found that the number of tasks and level of detail had progressively deteriorated over the years.

To varying degrees, stakeholders argued or accepted that the scope of implementation in Norway should a) remain within the limits of the EITI Regulation and b) refrain from attempting to influence policy outside of the established democratic system. As a result, Validation found that EITI work plans were limited to the necessary steps to produce an annual EITI Report that reconciles payments from the industry to the government.

The initial assessment noted that "as a matter of urgency and in recognition of the findings of Requirement 1.2-1.4 above, the MSG should raise the role of work plans in a Norwegian context to the EITI Board's attention when seeking approval to use the agreed-upon procedures for mainstreamed disclosure, since this will continue to have an impact on Norway's ability to comply with Requirement 1.5. Until this happens, the MSG will need to make progress on a new work plan and link its objectives to national priorities under the wider mandate of the EITI Standard. In developing the work plan, the MSG will wish to consult a wide range of stakeholders".

Progress since Validation

See "Progress since Validation" under Requirement 1.3.

Secretariat's assessment

The International Secretariat's assessment is that, in light of the mainstreaming and adapted implementation application and EITI Board decision, requirement 1.5 is no longer applicable in Norway. Following the Board's approval of Norway's adapted implementation and mainstreamed implementation, Norway no longer has an EITI multi-stakeholder group and is not required to maintain an EITI work plan.

3.4 Corrective action 4 (#7.1)

In accordance with Requirement 7.1, the MSG must ensure that the EITI Report is comprehensible, actively promoted, publicly accessible and contributes to public debate. The MSG should produce paper copies of the EITI Report and ensure that they are widely distributed as well as ensure that outreach events are undertaken to spread awareness of and facilitate dialogue about the EITI Report across the country.

Findings from the first Validation

The first Validation concluded that Norway had made inadequate progress in meeting Requirement 7.1. The initial assessment noted that “there is little doubt that the Norwegian model of extractive resource governance is premised on precisely the kind of stakeholder engagement that the EITI seeks to foster through Requirement 7.1.” The initial assessment also noted that no attempts had been made by the MSG to “spread awareness of and facilitate dialogue about the EITI Report across the country” as prescribed by Requirement 7.1e but noted that representatives from industry and the government had argued that it would be counterproductive in a Norwegian context for the MSG to seek to impact the national debate given the existence of more democratic venues”. The initial assessment concluded that this “[was] something that the MSG should raise with the EITI Board when seeking its approval to use the EITI’s agreed upon procedure for mainstreamed disclosures, as it will continue to have an impact on Norway’s ability to comply with Requirement 7.1. In the meantime, in order to comply with Requirement 7.1e, the MSG should undertake outreach events to spread awareness of and facilitate dialogue about the EITI Report across the country. The MSG should also make progress on agreeing a clear policy on the access, release and re-use of EITI data by 1 January 2017 and may consider making the EITI Report available in an open data format online as well as publicise its availability”.

Progress since Validation

Following the Board’s approval of the request for mainstreaming and adapted implementation, Norway no longer publishes EITI Reports. The request described the tools for disclosing data to create public debate. These include routine disclosures through the online portal www.norskipetroleum.no and an associated app, Oil Facts. The content of the directorate’s FactPage, and by extension the portal and the app, may be used in accordance with the Norwegian License for Open Government Data (NLOD). The request noted that due to its significant contribution to the economy, the petroleum sector is subject to a particularly high level of public scrutiny and debate. Key developments in the sector are also presented and discussed in the annual stakeholder meetings organised by the Ministry of Petroleum and Energy. The Board approved Norway’s request to utilise these existing disclosure mechanisms to create and serve public debate.

Secretariat’s assessment

The International Secretariat’s assessment is that the terms of the Board-approved request for adapted implementation concerning requirement 7.1 have been fulfilled and, as a result, considers that Norway has made satisfactory progress on the requirement. Following Board approval of the adapted implementation and mainstreaming request, Norway no longer publishes EITI Reports. Rather, data is routinely disclosed and made accessible through the government’s online portal and app. The corrective

action raised the issue of publicising EITI Reports, which is no longer relevant following the approval of the request for adapted and mainstreamed implementation. Public debate on petroleum governance continues vibrant and is supported by the timely, comprehensible and accessible disclosure of data.

3.5 Corrective action 5 (#7.4)

In accordance with Requirement 7.4, the MSG is required to review the outcomes and impact of EITI implementation on natural resource governance. The MSG is required to publish annual progress reports that provide a systematic overview over recommendations from EITI reporting and corresponding activities that have been undertaken to address the recommendations or the level of progress in implementing these. Annual progress reports should provide consistent documentation of the rationale where the government or the MSG have decided not to implement a recommendation and include a narrative account of efforts to strengthen the impact of EITI implementation on natural resource governance, including any actions to extend the detail and scope of EITI reporting or to increase engagement with stakeholders.

Findings from the first Validation

The first Validation concluded that Norway had made meaningful progress in meeting this requirement. Validation found that although Norway annually reviewed its process through the publication of annual progress reports, these included substantial gaps. Based on stakeholder consultations, the initial assessment concluded that these gaps arose from stakeholders' perception that the MSG structure was not well suited to Norway's open and consultative model of natural resource governance. As a result, the initial assessment recommended that the MSG "raise this challenge with the EITI Board when seeking its approval to use the EITI's agreed upon procedure for mainstreamed disclosures, as it will continue to have an impact on Norway's ability to comply with Requirement 7.4. In the meantime, future annual progress reports should list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation in accordance with Requirement 7.4a(iii). Where the government or the MSG have decided not to implement a recommendation, the MSG should document the rationale in the annual progress report. In accordance with Requirement 7.4a(v), a narrative account of efforts to strengthen the impact of EITI implementation on natural resource governance should be included in annual progress reports, including any actions to extend the detail and scope of EITI reporting or to increase engagement with stakeholders. Finally, the MSG will wish to ensure that the 2015 annual progress report is available online".

Progress since Validation

See "Progress since Validation" under Requirement 1.3.

Secretariat's assessment

The International Secretariat's assessment is that, in light of the mainstreaming and adapted implementation application and EITI Board decision, requirement 7.4 is no longer applicable in Norway. Following the Board's approval of the request for adapted implementation and mainstreamed implementation, Norway no longer has a multi-stakeholder group and is not required to produce annual progress reports.

4 Review of adherence to mainstreamed implementation

The Board decision on the mainstreaming application noted that adherence to mainstreamed implementation would be assessed during Validation. The mainstreaming feasibility study that formed part of Norway's application for mainstreamed implementation identified two areas where information was not routinely disclosed: beneficial ownership (Requirement 2.5) and revenue data (Requirement 4.1). As Requirement 2.5 on beneficial ownership transparency is currently not assessed in Validation, the review focuses on assessing adherence to the schedule of disclosures and assurances related to revenue data. There is no indication that information related to other requirements that was routinely disclosed at the time the mainstreaming application was submitted would no longer be published in a timely manner. Questions related to stakeholder engagement are addressed in the previous section.

4.1 Disclosure of revenues (#4.1)

Prior to the request for mainstreamed implementation, EITI data was not routinely disclosed independently from the EITI reporting process. The table below includes the actions Norway committed to in the mainstreaming application to ensure routine disclosure of revenue data and the International Secretariat's assessment on the implementation of each action.

Table 1. Status of activities aimed at ensuring revenue disclosures

Planned action	Status of implementation
Publish annual government revenue data disaggregated by company on www.norskipetroleum.no .	Revenue data disaggregated by company and revenue stream is available on norskipetroleum.no for the years 2015-2017, collected directly from government agencies.
Publish annual payments to government reports on company websites.	The law requires companies to publish their Payments to governments report on their website. ¹⁴ The comparison of tax payments conducted by Deloitte in 2018 notes that the authors could not locate Payments to governments reports for all expected entities. Necessary data was located in financial statements where country-by-country reports were not found.
Publish a reference on www.norskipetroleum.no to the Regulation on country-by-country reporting and how payments to governments reports prepared by companies can be accessed.	A reference to the regulation was added on the webpage after the commencement of Validation. It notes that country-by-country reports are made available on the company website and in financial statements that can be found in the company registry.
Explore whether it is necessary to maintain the existing EITI Regulation in order for the	Following a 5-week public consultation, Norway made a change to the petroleum regulations concerning EITI data to reflect the Board's

¹⁴ <https://lovdata.no/dokument/SF/forskrift/2013-12-20-1682>.

government to continue to disclose disaggregated revenue data on www.norskpetroleum.no .	decision to accept Norway's mainstreaming application and associated adapted implementation request.
The MoF will initiate an evaluation of the current country-by-country reporting in 2017, which amongst others will give a better picture on compliance.	The evaluation was undertaken by Deloitte and completed in June 2017. It is accessible in Norwegian on the government's website. ¹⁵

Norway commissioned a study to compare information received from the tax authorities about tax payments and information published about taxes in the companies' country-by-country reporting or financial statements. The report and its findings are available in Annex 1. The study does not give reason to question the accuracy of either government or company data on payments to Norway. Differences in reported data are marginal and may be due to interest payments on tax and currency conversions. Civil society representatives noted that due to differences in the EITI framework and the mandatory reporting obligations, a full comparison of the data published by the government with data published through country-by-country reports was not possible. They do not follow the same reporting template or materiality threshold. The gross discrepancy in the data published by the government and the data published by companies was, however, only 0.3% of total government revenue in 2017.

In addition to the study comparing payment and revenue data, the government commissioned an evaluation of country-by-country reporting in 2017.¹⁶ The evaluation assesses reporting covering the year 2016. Country-by-country reports could not be located for seven companies. Of the 26 reports that Deloitte did locate, only 16 were published on the company's website. In December 2016, the regulation on country-by-country reporting was amended to clearly state that the reports must be published on the company's home page and remain publicly available for at least five years. It is thus expected that the availability of reports has improved since the evaluation was completed. For the comparison study, which assessed data from 2016 and 2017, Deloitte was able to locate all information either in country-by-country reports or in financial statements.

Assessment of progress

The Secretariat considers that Norway's progress on Requirement 4.1 continues to be satisfactory.

Comprehensive revenue data is published in a timely manner in the government's online portal. The legal framework has been adapted to reflect mainstreamed implementation. Payment data is published by companies either in country-by-country reports or in annual financial statements. However, the accessibility of company data is weak as country-by-country reports are spread across company websites. The studies conducted by Deloitte demonstrate that locating the reports can be challenging.

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

¹⁵ <https://www.regjeringen.no/contentassets/355189369a02429cb74ff85f09ac777a/evalueringsrapport-llr.pdf>.

¹⁶ Ibid.

4.3 Approach to assurances

The Board decision on the application for mainstreaming noted that the approach to assurances would be assessed in Validation. The Board decision notes that “(i)t is the responsibility of the Norwegian government in cooperation with local stakeholders to agree an approach to data assurance of company disclosures as per the EITI Requirements”. Civil society representatives had expressed concerns about data reliability, and the application did not have the support of the MSG. A government representative noted that the government expected any continued concerns to be raised at the annual meeting that was held in October 2018. No concerns were expressed at the event or on other occasions.

Civil society representatives noted that they did not consider following up on data reliability fruitful, as the government had proved reluctant to address their concerns. The view of civil society representatives consulted continues to be that companies should be obliged to include taxes paid in Norway in their audited financial statements. They argue that this would improve the consistency of comparisons of government data with company data. PWYP Norway¹⁷ and Transparency International Norway¹⁸ expressed this view in their submissions to the public consultation on the revision of the petroleum regulation on March 2018. Changes to the regulation enabling mainstreaming of disclosures were approved by Royal Decree in June 2018 without including the assurances proposed by civil society.

Assessment of progress

The Secretariat considers that Norway’s progress on Requirement 4.9 continues to be satisfactory. The Secretariat recognises civil society’s concerns regarding the comparability of government and company disclosures. However, there is no indication that the reliability of revenue data has weakened following mainstreamed implementation or that revenue data has ceased to be based on audited accounts in accordance with international best practice. Norway has followed the Board-approved approach of the mainstreamed implementation request. In addition, the government commissioned a comparison of data produced by the government and data published by companies, which does not raise concerns regarding data reliability. Stakeholders’ views on data assurances were sought through the public consultation on the revision of the petroleum regulation.

5 Conclusion

Having reviewed the steps taken by Norway to address the five corrective actions and undertake mainstreamed implementation, the Secretariat’s assessment is that the terms of the Board-approved requests for adapted implementation and mainstreamed implementation have been fulfilled.

To strengthen implementation, it is recommended that Norway considers the following recommendations:

- The Ministry of Petroleum and Energy is encouraged to engage with civil society in a manner considered meaningful by all parties on a regular basis to seek their on petroleum governance and revenue transparency.

¹⁷ <https://www.regjeringen.no/contentassets/69916c228f2e462b9aa5a240783ac242/pwyp-norge.pdf>.

¹⁸ https://www.regjeringen.no/contentassets/69916c228f2e462b9aa5a240783ac242/transparency-international-norge.pdf?uid=Transparency_International_Norge.pdf.

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

Annex 1. Comparison of tax payments

Deloitte.

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To: The Ministry of Oil and Energy

Translation from the Norwegian version

P.O 8148 Dep
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Att: Gro Anundskaas, Assistant Director General

COMPARISON OF TAX PAYMENTS

The EITI regulation in Norway was changed by a Royal Decree dated 15 June 2018. The licensees on the Norwegian Continental Shelf are no longer obliged to report payments to an administrator. The Ministry of Oil and Energy still obtains reporting from the Tax Authorities and the Norwegian Petroleum Directorate about payments to/ from licensees on the Norwegian Continental Shelf. Information about SDFI's revenues, costs, expenses and net payments to the State is published in Petoro's annual report and in the State Accounts (Meld. St. 3) which is published on the websites for Petoro and the Government, respectively. The Ministry of Oil and Energy has asked Deloitte to perform a comparison of information received from the tax authorities about tax payments and information published about taxes in the companies Country- by country reporting or financial statements.

We have performed the procedures agreed with you and enumerated below. We have performed our work in accordance with the International Auditing Standards applicable to related services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information).

The procedures are summarized as follows:

- 1 We received from the Ministry of Oil and Energy the specification prepared by the tax authorities, which shows tax payments or tax refunds per company relating to petroleum taxation 2016 and 2017. The specification also disclosed per company interest paid or received relating to taxes.
- 2 We obtained information published by the companies relating to taxes paid or tax refunded in 2016 and 2017, through Country- by country reporting for the company or the group or the financial statements. When we used the financial statements as source document, we looked for information about taxes paid if stated directly in the cash flow statement. For some companies that are not obliged to prepare cash flow statements, we looked into footnotes or the balance sheet. The source documents were obtained either from the companies' web sites or from the Company Register.
- 3 We compared amounts reported from the tax authorities and amounts published by the companies. The comparison is prepared in NOK million. Some of the reports were prepared in currencies other than NOK. We translated the amounts to NOK by using the average exchange rates for the year as published by the Central Bank of Norway. This approximation might create exchange rate deviations.
- 4 We specified in a separate column interest paid or received as disclosed by the tax authorities. For many of the companies interest paid/ received approximated the deviation between the amount reported from the tax authorities and the amount reported by the company. We have no basis for expressing an opinion of whether the interest actually explains the difference.
- 5 We have received from the Ministry of Oil and Energy a specification prepared by the tax authorities about NO_x fees and by the Norwegian Petroleum Directorate about CO₂ fee and area fee for 2016 and 2017. We obtained the annual report from Petoro's website for 2016 and 2017. The

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annual report includes a specification showing payments from Petoro to the state accounts. We compared total payments relating to taxes and fees and transfers from Petoro to the state accounts as published by the Ministry of Finance.

6 The comparisons are presented in the attachments.

The information has not been subject to any control- or verification procedures and we have had no dialogue with tax authorities or companies. We provide no assurance that we have obtained the correct amounts from the companies published reports. We observed some deviations between the payments disclosed in the Country- by country report and the cash flow statements, and have not made any investigation into the cause for the difference. For some entities, we expected Country- by Country report to be published, but we were not able to locate the report. Some companies have been part of mergers, or have been liquidated or sold. Such transactions might affect the comparison.

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accounts payable as of (date).

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose.

Oslo, 16 November 2018
Deloitte AS

Mette Herdlevær
statsautorisert revisor

Attachment 1: Comparison 2016
Attachment 2: Comparison 2017
Attachment 3: Comparison to state accounts

Validation of Norway – Final assessment by the EITI International Secretariat

Attachment 1

Tax authorities 2018 tax payments		Company 2018 tax payments			
Mn		Mn			
Licensee	Sum tax authority	Sum licensee	Deviation	Interests, reported by tax authorities	Source, reporting from licensee
A/S Norske Shell	7789	7548	242	11	CBC 2016, USD. See BG Norge
Aker BP ASA	-1048	-1777	728	-22	Cash flow group, USD. See Det norske Oil AS, included in AkerBP. CBC is exclusive of tax refund.
Atlantic Petroleum Norge AS	-94	-93	-1	-1	Note 6 tax 2016, tax refund 2015 (cash effect 2016)
Bayerngas Norge AS	-580	-577	-4	-4	Cash flow 2016
BG Norge Ltd	-3747	-3580	-167	-2	Included in Shell from 2016. See LIR Shell, USD. Liquidated 2016 following merger Shell
BP Norge AS	-40	-40	0	0	Cash flow 2016
CapoOmega AS	893	896	-2	-2	Cash flow 2016
Capricorn Norge AS	-293	-291	-2	-2	Cash flow 2016. CBC: TUSD 35,438 (MNOK 297/w av. each rate)
Chevron Norge AS	-148	-134	-15	-1	Cash flow 2016
Conoco ASA	-124	-123	-1	-1	Cash flow 2016
ConocoPhillips Skandinavia AS	-546	-397	-149	-45	Cash flow 2016. CBC: -429 MNOK (ex COP Norge)
Dans Petroleum Norway AS	-15	-14	0	0	Note 4 2016 (2015 tax refund for refund 2016) Liquidation
DEA E&P Norge AS	55	0			Liquidated 2016. See Dea Norge
DEA Norge AS	-66	-7	-4	-4	Cash flow 2016
Det norske Oil AS	-701	0	-701		Liquidated 2016. See AkerBP.
Det norske oljeselskap AS	11	19	-8	1	Note 4: 2015 Taxes
DNO Norge AS	-452	-452	-3	-3	Cash flow 2016
Edison Norge AS	-563	-560	-4	-4	Cash flow 2016
Eni Norge AS	-249	-249	0	0	CBC 2016, NOK (included in Norwegian BOD report)
Enquest Norge AS	-5	-5	0	0	Cash flow 2016 USD
Equinor Energy AS	32939	33000	-62	-106	CBC 2016, USD
ExxonMobil Expl. and Prod. Norway AS	2215	2276	-61	-59	CBC 2016
ExxonMobil Production Norway Inc.	5011	5045	-14	-7	CBC 2016, Ind 9,4 to Sandnes
Faro Petroleum Norge AS	-461	-457	-4	-3	Note 11 tax (2015 tax refund for refund 2016)
Fortis Petroleum Norway AS	-336	-334	-2	-2	Cash flow 2016
Idemitsu Petroleum Norge AS	-224	-217	-8	-8	CBC 2016/ cash flow 2016 NOK
INEOS E&P Norge AS	3186	3202	-16	-1	Cash flow 2016
Intragas Norge AS	527	528	-1	-1	Cash flow 2016
Inpex Norge AS	-55	-54	0	0	Cash flow 2016
KUFPEC Norway AS	-97	-97	0	-1	Cash flow 2016, USD
Lime Petroleum AS	-471	-468	-3	-3	Cash flow 2016
Lukoil Overseas North Shelf AS	-157	-157	0	-2	Balance sheet 2015- tax receivable
Lundin Norway AS	-2318	-2281	-37	-14	CBC 2016, USD
Maersk Oil Norway AS	-581	-578	-4	-4	Cash flow 2016
Moeco Oil & Gas Norge AS	-169	-168	-1	-1	Cash flow 2016
MOL Norge AS	-330	-308	-2	-2	Balance 2015- tax receivable
Neptune Energy Norge AS	3346	3590	-244	-4	Cash flow 2016
Noreco Norway AS	-119	-119	0	-1	Cash flow 2016
Norpipe Oil AS	64	71	-7	0	Cash flow 2016
Norsea Gas AS	121	136	-15	0	Cash flow 2016
North E&P AS	-228	-228	0	-1	CBC 2016 og Cash flow 2016 (incl Interest)
North Energy ASA	-385	-385	0	-2	CBC 2016 (incl Interest)
OMV (Norve) AS	-563	-559	-4	-4	Cash flow 2016(NOK) and CBC group (meuro 60,253)
Petrolia NOCO AS	-100	-101	-1	-1	Cash flow 2016
Point Resources AS	-1028	-1022	-6	-3	CBC 2016
Repsol Norge AS	-624	-620	-4	-4	Cash flow 2016 (NOK) (CBC group: euro 67)
RN Nordic Oil AS	-67	-68	0	0	CBC group 2016- Rubels
Silex Gas Norway AS	709	714	-5	2	Cash flow 2016
Skagen44 AS	-37	-37	0	0	Cash flow 2016
Solveig Gas Norway AS	2807	2807	0	1	Cash flow 2016
Spirit Energy	1072	1072	0	0	Cash flow 2016
Suncor Energy Norge AS	-993	-987	-6	-6	Cash flow 2016
Total E&P Norge AS	208	250	-42	-42	CBC group, USD
Tullow Oil (Bream) Norge AS	-1	-1	0	0	Cash flow 2016
Tullow Oil Norge AS	-508	-505	-3	-3	Cash flow 2016
VNG Norge AS	-603	-603	0	-4	CBC 2016, NOK
Wellesley Petroleum AS	-60	-60	0	0	Cash flow 2016
Wintershall Norge AS	-509	-511	2	-11	Cash flow 2016, USD
Totalum	41 989	41 764	-	671	-

CBC = country by country/ payments to government report
Cash flow= from the cash flow statements in the financial statements
Exchange rates: yearly average, Norwegian Bank

Attachment 2

Tax authorities 2017 tax payments		Company 2017 tax payments			
Mn		Mn			
Licenses	Sum tax authority	Sum licenses	Deviation	Interests, reported by tax authorities	Source, reporting from licenses
A/S Norske Shell	6 373	6 390	- 17	35	Cash Flow 2017 (NOK) (CBC : MUSD 773,7)
Aker BP AS	1	1	0	0	Cash Flow 2017 (NOK)
Aker BP ASA	- 342	- 349	6	5	CBC 2017 (NOK) plus Refund from Cash flow 2017, USD
Atlantic Petroleum Norge AS	- 23	- 24	1	0	Cash Flow 2017 (DNO)group, Norwegian AS under liquidation, no FS identified for 2017
Bayerngas Norge AS	- 275	- 276	1	1	Cash Flow 2017 (NOK)
BP Norge AS	- 2 258	- 2 252	- 6	6	Note 6: 2016 tax refund (liquidated 2017)
CapeOmega AS	939	1 031	- 92	0	Cash Flow 2017 (NOK)
Capricorn Norge AS	- 247	- 246	- 1	1	Cash Flow 2017 (NOK)
Chevron Norge AS	- 69	- 69	0	0	Cash Flow 2017 (NOK)
Conoco ASA	- 109	- 109	0	0	Cash Flow 2017 (NOK)
ConocoPhillips Skandinavia AS	1 687	1 684	3	3	Cash Flow 2017 (NOK) CBC 2017: MNOK 1,686 (ex COP Norge) Balance sheet 2016: tax refund plus tax asset, company is liquidated
Dana Petroleum Norge AS	- 36	- 36	0	0	
DGA Norge AS	399	397	1	1	Cash Flow 2017 (NOK)
DNO Norge AS	- 272	- 271	- 1	1	Cash Flow 2017 (NOK)
Edison Norge AS	- 318	- 317	- 1	1	Cash Flow 2017 (NOK)
Eni Norge AS	- 218	- 201	- 17	0	Cash Flow 2017 (NOK) and CBC group(teuro 21560)
Equinor Energy AS	41 577	41 539	38	49	CBC 2017(USD)
ExxonMobil Expl. and Prod. Norway AS	7 607	7 592	15	15	CBC 2017 (NOK)
ExxonMobil Production Norway Inc.	1 556	1 569	- 13	0	CBC 2017 (NOK)
Faro Petroleum Norge AS	- 445	- 443	- 2	2	Note 11: Tax (NOK)
Fortis Petroleum Norge AS	- 71	- 71	0	0	Cash Flow 2017 (NOK)
Idemitsu Petroleum Norge AS	1 172	1 166	6	6	Cash Flow 2017 (NOK)
INOS E&P Norge AS	2 706	2 696	10	10	Cash Flow 2017 (NOK)
Infragas Norge AS	560	560	0	0	Cash Flow 2017 (NOK)
Impex Norge AS	- 75	- 75	0	0	Cash Flow 2017 (NOK)
KUFPEC Norge AS	- 31	- 29	- 1	0	Cash Flow 2017 (USD)
Lime Petroleum AS	- 183	- 182	- 1	1	Cash Flow 2017 (NOK)
LOTOS Expl. and Prod. Norge AS	183	183	0	0	Cash Flow 2017 (NOK)
Lukoil Overseas North Shelf AS	- 66	- 66	0	0	Note 8: Taxes (NOK): tax refund 2016 + adj previous year
Lundin Norge AS	- 678	- 678	0	3	CBC 2017(USD)
M Vert Energy AS	- 44	- 44	0	0	Note 1: Acquisition 2017
Maersk Oil Norge AS	- 134	- 134	0	1	Cash Flow 2017 (NOK)
Moeco Oil & Gas Norge AS	- 58	- 58	0	0	Cash Flow 2017 (NOK)
MOL Norge AS	- 116	- 116	0	0	Note 7: Taxes (NOK)
Neptune Energy Norge AS	3 934	4 027	- 93	3	Cash Flow 2017 (NOK)
Noreco Norge AS	- 403	- 397	- 6	2	Balance sheet 2016- tax receivable
Norpipe Oil AS	141	156	- 15	1	Cash Flow 2017
Norma Gas AS	267	280	- 13	4	Cash Flow 2017
North E&P AS	- 68	- 68	0	0	CBC 2017 (NOK)
Okeas AS	- 4	- 4	0	0	Cash Flow 2017
OMV (Norge) AS	89	90	- 1	1	Cash flow 2017
Petrobra NOCO AS	- 28	- 28	0	0	Cash Flow 2017
Petrosas AS	- 1	- 1	0	0	Note 4: Tax, 2016 tax refund
Point Resources AS	- 728	- 728	0	3	CBC rapport 2017
Production Energy Company AS	- 15	- 15	0	-	Cash Flow 2017
Repsol Norge AS	- 153	- 152	- 1	1	Cash Flow 2017
RN Nordik Oil AS	- 55	- 55	0	0	CBC 2017, group (Rubek)
Silax Gas Norway AS	692	693	- 1	0	Cash Flow 2017
SkagenM AS	- 34	- 34	0	0	Cash Flow 2017
Solvag Gas Norway AS	2 939	2 946	- 7	0	Cash Flow 2017 (NOK)
Spirit Energy	1 673	1 656	17	17	Cash Flow 2017
Suncor Energy Norge AS	- 254	- 256	2	1	Cash Flow 2017
Tellus Petroleum AS	- 369	- 342	- 27	-	From balance sheet 2016-tax asset (liquidation, refund of tax assets)
Total E&P Norge AS	5	3	2	70	Cash Flow 2017 (NOK)
Tullow Oil (Stream) Norge AS	- 242	-	-	0	Cash Flow 2017: MNOK 242. Combined with Tullow Oil Norge AS see below.
Tullow Oil Norge AS	- 776	- 1 015	- 3	3	Transparency disclosure annual report group (CBC) -USD
VNG Norge AS	- 246	- 246	0	1	CBC 2017 (NOK)
Wellstep Petroleum AS	- 389	- 388	- 1	2	Cash Flow 2017
Wintershall Norge AS	382	384	- 2	2	Cash Flow 2017(USD)
Totalium	65 049	65 270	- 221	20	

CBC = country by country/ payments to government report

Cash flow= from the cash flow statements in the financial statements

Exchange rates: yearly average, Norwegian Bank

Validation of Norway – Final assessment by the EITI International Secretariat

Attachment 3

Reconciliation to state accounts**)

MNOK

Cash flows reported by the authorities, ref A) below

Dividend received from Equinor (Statoll), ref state accounts table 3.3

Movements in balance between state accounts and Petoro (see Petoro's cash accounts and state account table 5.6)***)

Reimbursement NX400-fee

Interest regarding NOx treated different in EITI reporting and state's accounts

Net cash flow from petroleum activity ref state accounts tabel 3.3

Transferred from Government pension fund global (SPU) to state account ref state account table 3.3

Net cash flow to be transferred to (- from) SPU

Factual transfer to (-from) SPU's account in Central Bank of Norway, ref table 3.2 in state accounts and SPU.

Transfers are made based on prognosis in November each year

Deviation in transfer to SPU

Explanation deviation:

Transfer in the year relating to prior year deviation

Departure in cash transfer to SPU during the year (included as accrual in account 848016 in the state accounts).

See state account table 3.2

Explained deviation

	2017	2016	2015	2014	2013
Cash flows reported by the authorities, ref A) below	198 334	113 503	203 796	287 226	331 209
Dividend received from Equinor (Statoll), ref state accounts table 3.3	8 398	10 718	15 382	22 646	14 421
Movements in balance between state accounts and Petoro (see Petoro's cash accounts and state account table 5.6)***)	1 115	558	(922)	1 789	(530)
Reimbursement NX400-fee			-	5	
Interest regarding NOx treated different in EITI reporting and state's accounts			-	1	51
Net cash flow from petroleum activity ref state accounts tabel 3.3	167 847	124 779	218 256	311 667	345 151
Transferred from Government pension fund global (SPU) to state account ref state account table 3.3	(231 394)	(212 516)	(186 063)	(156 164)	(117 340)
Net cash flow to be transferred to (- from) SPU	(63 547)	(87 737)	32 193	155 503	227 811
Factual transfer to (-from) SPU's account in Central Bank of Norway, ref table 3.2 in state accounts and SPU.	(60 800)	(101 300)	45 700	150 000	241 200
Transfers are made based on prognosis in November each year					
Deviation in transfer to SPU	(2 747)	13 563	(13 507)	5 503	(13 389)
Explanation deviation:					
Transfer in the year relating to prior year deviation	3 110	10 453	(3 054)	2 448	(10 941)
Departure in cash transfer to SPU during the year (included as accrual in account 848016 in the state accounts).	(363)	3 110	(10 453)	3 054	(2 448)
See state account table 3.2					
Explained deviation	2 747	13 563	(13 507)	5 502	(13 389)

A Reported from the authorities*)

Petroleum tax Reported from the tax authorities

CO2 fee Reported from the Norwegian Petroleum Directorate

NOx fee Reported from the tax authorities

Area fee Reported from the Norwegian Petroleum Directorate

Petoro Reported in the annual report from Petoro

TNOK Total reported cash flows from the petroleum activity

MNOK Total reported cash flows from the petroleum activity

	2017	2016	2015	2014	2013
Petroleum tax	65 049 095	41 092 758	103 672 477	170 049 740	201 503 708
CO2 fee	5 181 970	5 107 520	4 959 425	4 516 105	3 292 520
NOx fee	6 555	2 200	25 738	56 086	112 308
Area fee	939 155	1 403 367	1 550 933	1 535 839	1 700 043
Petoro	87 157 000	65 897 000	93 639 129	111 067 881	124 825 251
TNOK Total reported cash flows from the petroleum activity	158 333 774	113 502 845	203 796 226	287 225 651	331 209 214
MNOK Total reported cash flows from the petroleum activity	158 334	113 503	203 796	287 226	331 209

*) Year 2013-2015: Source: EITI reports

Year 2016 and 2017 has been reported to Ministry of Oil and Energy based on same format as under EITI

) State accounts: See <https://www.regjeringen.no/nor/tema/okonomi-og-budsjett/statlig-okonomistyring/statregnskap/etd43886/>*) Petoro's annual report: See <https://www.petoro.no/publisert>

Annex 2. Consulted stakeholders

The following stakeholders were consulted:

Frian Aarsnes, Chair, PWYP Norway

Gro Anundskaas, Assistant Director General, Ministry of Petroleum and Energy

Mona Thowsen, Secretary General, PWYP Norway

The invitation to provide comments was sent to the following stakeholders:

Beate Bentzen, Ministry of Finance

Svein Bjørnstad, ExxonMobil

Gaasemyr Ingvild Brandal, Ministry of Finance

Siri Farstad, Equinor

Fredrik Glad-Gjernes, KFUK-KFUM Global

Sven Larsen, Norwegian Church Aid

Hans Petter Nordby, Chevron

Hilde Røed, Equinor

Gro Skaaren-Fyrsto, Transparency International

Guro Slettemark, Transparency International Norge

Amalie Tofte

Fanny Voldnes, Fagforbundet