



NORWEGIAN MINISTRY  
OF TRADE AND INDUSTRY

Plan of Action

# Electronic Services for Business and Industry





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## ■ Foreword

The goal of the Government's industrial policy is the greatest possible wealth creation for the Norwegian economy. Wealth creation is the basis of our welfare. A Proactive focus on simplification as an instrument for enhancing the competitiveness of business and industry is therefore important. It is our ambition that the work on simplification will result in considerable cost reduction for business and industry. Work on improvement of public services for business and industry is an important part of this focus.

The plan of action consolidates and supplements the principles and ambitions for 24-hour electronic administration, as laid down in the Report to the Storting (the Parliament) on ICT in the public sector in the area of services for business and industry. It is the aim of the Government that users shall meet an open, available and coordinated public sector, that provides integrated and comprehensive electronic services. Through the use of ICT, we aim at the same time to increase the effectiveness of public administration.

The development of electronic services is essential for securing the best possible interaction between the public sector and business and industry. Altinn, the Norwegian common Internet portal for public reporting, is the most important tool for achieving our goals. As this plan shows, we have great ambitions for the further development of electronic services in general, and we have plans and priorities ready for this work.

Through the extensive survey of the administrative burdens for business and industry, to be carried out in 2007, we will acquire new and useful information on where measures are needed, including electronic services. The further development of electronic services will be an important tool for reducing these obligations. This is demonstrated through experience both in Norway and abroad.

The greatest challenges in this area are associated with the needs for greater cooperation across the public administration. We must make use of the opportunities provided by ICT to design services better adapted to the needs of business and industry. Not least, we need good cooperation with users.

I wish you the best of luck with the cooperation on achieving our goal for better services for users.

*Oslo, 26 January 2007*

**Dag Terje Andersen**

*Minister of Trade and Industry*

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# 1 ■ Goals of the work

## 1.1 A 24-hour administration

One of the Government's principles for a 24-hour general administration is electronic self-service for users; services that provide integrated and complete digital services. Every agency and sector is responsible for providing its users with such services. The decentralized responsibility is to be supported by common measures and solutions, including common ICT components. A common architectural principle is to be established for the public sector. The service production part of Altinn will as far as possible be based on components that can be used by public undertakings individually or collectively, regardless of who the services are intended for. The work on 24-hour administration is discussed in Report No. 17 (2006–2007) to the Storting (the Parliament).

Making electronic self-service facilities available on the Internet involves particularly stringent security requirements. Common solutions for secure authentication of persons will be established. The purpose of establishing a common security infrastructure for electronic IDs and signatures in the public sector is both to make it simpler for users to acquire and use such systems, and to facilitate the rapid provision of such services by government agencies. The Ministry of Government Administration and Reform is in the process of drafting a new strategy for electronic IDs and signatures. This will be presented in spring 2007.

As regards work on electronic services for business and industry, the Government has the following goals:

## 1.2 Goals

1. In 2008, 75 per cent of all reporting to the public authorities by means of the 15 most used forms shall take place electronically.

2. In 2008, at least 30 per cent of the target group for other available electronic services shall make use of electronic communication.
3. In 2008, 70 per cent of enterprises shall be very satisfied or satisfied with public electronic services. Regular surveys of user satisfaction shall be carried out.

## 1.3 Goals for development of electronic services

1. All relevant services directed at business and industry shall be made available in the Altinn portal by the end of 2008. The services will be presented in such a way that users will not need to know how the public sector is organized in order to be able to find and use the services.
2. Electronic dispatch of written documentation to persons engaged in trades and professions shall on establishment be prepared for dispatch via such persons' mail boxes in the Altinn portal.
3. Services will be established across agency boundaries in order to make the enterprise's working processes as efficient as possible.
4. The services will be developed on the basis of the following principles for user-orientation:
  - *Integration with task systems*  
Forms and other solutions shall as far as possible be integrated with task systems in order to ensure the simplest filling in with the highest possible quality.



- *Common user interface*  
During the course of 2008, all forms shall be based on the ELMER Guidelines for common user interface for public forms on the Internet. In this way, we will ensure that the forms are developed in a uniform manner that is recognizable and predictable for users.
- *Pre-completion of forms*  
All electronic services shall be pre-completed with basic data from the Central Coordinating Register of Legal Entities and other relevant information that the service provider already has.
- *Metadata from the Register of Reporting Obligations of Enterprises*  
All electronic services are to use common metadata from the Register of Reporting Obligations of Enterprises in order to provide for the most possible re-use of data and secure a platform for establishment of services across agency boundaries.
- *Rules that provide for electronic interaction*  
Relevant rules must be reviewed regularly in order to ensure that satisfactory electronic services and interaction are provided for.
- *Measures to encourage increased use*  
Providers of electronic services should regularly assess measures to encourage increased use of the electronic services, and this should always be done when implementing new electronic services. Examples of encouragement measures are deferred filing dates, shorter processing time, lower fees, responses in the form of specially adapted information, etc.

#### **1.4 Goals for further development of Altinn**

Altinn is to be further developed to become:

- a common portal providing business and industry with access to all the electronic services of the public authorities (central government and municipal authorities), regardless of where the services are produced.
- an effective tool for service production and electronic communication between the public authorities and users, regardless of where the services are made available.

Priorities and development of services shall generally be based on whatever provides the best socio-economic gains. In the work on realizing these gains, the improved level of service for business and industry, particularly access to new services, will be important. Both users and public agencies will derive added value from the use of Altinn. Reduction of costs, streamlining of business processes, new income flow, increased productivity and more rapid improvement of the efficiency of administrative processes for both business and industry and the public administration are all important elements of benefit realization.

In practice, this also means that:

- Relevant information for business and industry will be made available via the Altinn portal in a structured, coordinated and user-friendly manner.
- The Altinn portal will as far as possible enable simple access to additional services naturally associated with the electronic services.
- The Altinn portal will enable users to gain access to the information concerning them that is recorded in public registers.
- The Altinn central administration will play a catalytic role in ensuring that all forms in the Altinn portal are as far as possible adapted to the ELMER guidelines.

## 2 : Plans and priorities

Altinn has so far been successful. Many people have already begun using Altinn’s services, and users are very satisfied. However, much work remains in ensuring the transition to a fully adequate electronic dialogue. Extensive efforts are currently being made to encourage more government agencies to use Altinn and to increase the number of services available via the Altinn portal. These efforts will continue with undiminished vigour.

Continuous efforts are being made to coordinate and simplify public electronic services. In ensuring sound and user-friendly services for business and industry, it is necessary and desirable to give highest priority to the most important services. Some measures will require considerable adjustments to working processes in both private and public sectors, as well as demanding service development. It will therefore be necessary for these efforts to take place gradually.

Close contact between the public administration and the users in business and industry is of paramount importance for a good result. User participation is ensured in various ways, at both strategic and executive levels of the public administration. In the *Government’s contact*

*forum for simplification for business and industry*, electronic services are an important topic. The established *User Forum for Electronic Services and Coordination for Business and Industry* is a meeting place for users, the largest service providers (government agencies) and ministries with responsibility for strategy and legislation. Improvements to user participation are considered on a regular basis.

The use of electronic services to date indicates a considerable need for user support. A number of Altinn services give several references to Altinn user service. A growing number of services involving an increasing number of new user groups will result in a growing need for guidance. Targeted efforts are being made to build up a robust, dependable and efficient service for Altinn users to be provided by Altinn agencies in cooperation with Altinn central administration. A new tool has been implemented for registration, processing and keeping track of all queries. In connection with a future link between computer and telephone systems, more direct and targeted guidance can be provided, thereby reducing response times and resource consumption for both the guidance provider and the user. There is a need for improvement in this area in the time ahead.

**User Forum for Electronic Services and Coordination for Business and Industry**

The forum must play an active, catalytic role and focus on sound electronic services, providing simplification and increased adaptation to the needs of business and industry. It has representatives from a number of trade associations, the main government agencies providing services to business and industry and to ministries.

The main tasks of the forum are:

- being an active promoter of sound electronic services for business and industry
- being a meeting place for exchange of information on current and new projects for electronic services in the public administration
- increase the knowledge of, and use of national metadata
- strive for coordination of reporting obligations in general
- strive to establish electronic services across agency boundaries and administrative levels

## 2.1 Statutory reporting obligations

It is a priority task to make as many as possible of the legally required reports from business and industry to the public authorities available from the Altinn portal as electronic services.

In the work ahead, priority will be given to the forms that are most in use. This includes both the forms that

LEGALLY REQUIRED REPORTING FROM BUSINESS AND INDUSTRY TO CENTRAL GOVERNMENT AGENCIES:	
Total number of separate legally required forms	726
Total number of submissions of forms per year	Approx. 23 million

*Source: Register of Reporting Obligations of Enterprises, March 2006*

are most frequently submitted during the year and those that involve a large number of submitters. The greatest effect will be achieved by providing sound electronic solutions for these forms and solutions that save effort for the enterprises.

A small number of these forms constitute a relatively large proportion of the total volume of transactions, and thus also of the burden for business and industry, see the table below. The 16 most used forms (two per cent of the total number of forms) constitute altogether 87 per cent of all forms submitted during a year. Furthermore, altogether 512 forms (70 per cent of the total number of forms) are submitted very rarely, constituting less than one per cent of the total number of filings.

	NUMBER OF FORMS CONCERNED	PERCENTAGE OF TOTAL NUMBER OF FORMS	NUMBER OF FILINGS	PERCENTAGE OF TOTAL FILINGS
Submission frequency of less than 1000 forms per year	512	70	Approx. 80 000	< 1
Submission frequency of less than 200 000 forms per year	710	98	Approx. 3 million	13
Submission frequency totalling more than 200 000 forms per year	16	2	Approx. 20 million	87

*Source: Register of Reporting Obligations of Enterprises March 2006*

The 15 forms with most submitters in 2006:

AGENCY	FORM NAME	AFFECTED SUBMITTERS	ELECTRONIC SHARE (TOTAL)	IN ALTINN
Norwegian Tax Administration	Tax return for business enterprises and self-employed persons (RF-1027/28)	482 000	74	Yes
Norwegian Tax Administration	VAT return (RF-0002, etc.)	339 357	67	Yes
Brønnøysund Register Centre	Combined business registration form (BR-101, etc.)	250 801	14	Yes
Norwegian Tax Administration	Certificate of pay and tax deducted (RF-1015)	220 000	92	Yes
Norwegian Tax Administration	Shareholders' Register return (RF-1086)	179 757	91	Yes
Brønnøysund Register Centre	Submission of annual accounts to the Register of Annual Company Accounts (BR-1001 and others)	150 223	45	Yes
Norwegian Tax Administration	Employer's payment record form for employer's contribution and payroll withholding tax (RF-1037)	150 000	70	Yes

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AGENCY	FORM NAME	AFFECTED SUBMITTERS	ELECTRONIC SHARE (TOTAL)	IN ALTINN
Norwegian Labour and Welfare Service	Income and tax information for employee (IA08-30.01 and IA08-30.05)	137 720	-	No
Norwegian Labour and Welfare Service	Report to the Employee Register (IA25-01.05)	137 720	85	To be planned in 2007
Norwegian Labour and Welfare Service	Claim from employer for reimbursement of sickness benefit (IA08-20.12)	68 860	-	No
Norwegian Agricultural Authority	Application and registration forms for agricultural production support (SLF-051)	49 500	33	To be planned in 2007
Norwegian Tax Administration	Settlement list for attachment of earnings (RF-1035)	40 000	-	No
Norwegian Agricultural Authority	Production support for holiday relief (SLF-052)	39 100	35	To be planned in 2007
Norwegian Labour and Welfare Service	Report concerning occupational injury/sickness (IA13-07.05)	38 752	-	No
Norwegian Tax Administration	Partnership statement for general partnership (RF-1215)	24 000	50	Yes

Source: Register of Reporting Obligations of Enterprises - January 2007

Three of the four forms not yet available in electronic versions belong to the Norwegian Labour and Welfare Service, and involve forms from the employer to the National Insurance Service in connection with sickness, etc. These are forms that contain a great deal of personal information, and there are therefore special challenges associated with security and protection of privacy here. One of the forms is to be filled in by both the employer and the employee, which requires a change from the current workflow. The Labour and Welfare Service plans to offer these services as electronic self-service facilities.

Very many of the total number of forms affect only a small number of enterprises. Altogether 321 forms (44 per cent of the total number of forms) are very little used (100 or less submitters per year). For very many of these forms, it would be more appropriate to consider specially adapted solutions. This must be done through consultation between the users and the agency concerned. In some areas there are already adequate and well functioning independent electronic solutions used by a large percentage of users.

When deciding priorities, it is important to pay special attention to forms that constitute or are perceived as constituting a particularly great burden (in time con-

	NUMBER OF FORMS CONCERNED	PERCENTAGE OF TOTAL
Forms submitted by 15 or less submitters per year	117	16
Forms submitted by 100 or less submitters per year	321	44
Forms submitted by 500 or more submitters per year	250	34

Source: Register of reporting obligations of enterprises march 2006

sumption and/or nuisance) for business and industry. Furthermore, some sectors are particularly vulnerable to considerable demands for documentation from the public authorities.

During 2007, all rules concerning business and industry shall be surveyed in order to identify the administrative burdens imposed on business and industry in connection with compliance with information requirements (Survey and Simplification Project of the Ministry of Trade and Industry 2006–2009). This material may provide us with new and more comprehensive information concerning which forms give rise to the greatest burdens.

The following six government agencies alone give rise to over 95 per cent of the form burden for business and industry: the Directorate of Taxes, the Directorate of Customs and Excise, the Directorate for Civil Protection and Emergency Planning, the Norwegian Labour and Welfare Service, the Brønnøysund Register Centre and Statistics Norway. Furthermore, Statistics Norway is in a class by itself as regards enterprises' negative attitudes to time-consuming bureaucracy, although they have no single form involving a major burden. It is therefore important to continue active efforts on many fronts in order to reduce the burden on enterprises and to provide the enterprises with useful information in return.

During 2007, all government forms that business and industry are required by law to fill in will be presented in a complete list of forms on Altinn. Those not established as electronic services will be linked to the website where the form is made available as a downloadable pdf file.

## **2.2 Information on the Internet**

It is important for business and industry to secure information on public arrangements, rules, information requirements, etc. This information must be subjected to quality assurance, be easily available and be up to date. However, it constitutes a challenge that relevant information for business and industry is provided on several different websites, so that it may be difficult to gain a clear view of the total information provision.

As a common gateway to all public services including information, Altinn will facilitate access to information for business and industry. During 2007, the information component of the Altinn portal will be considerably improved and have a larger number of elements. Altinn will make public information available in a clear and comprehensible manner. General information will be made directly available in Altinn. Other information will be reached by means of links to other information pages. Altinn will be provided with better search functions in order to make it easier for users to find their way. More information will be made available to users both before and after logging on. Furthermore, information and forms in the same professional area will be more closely integrated.

In this area, the Altinn portal will primarily be an information channel. Responsibility for the content, quality assurance and updating will continue to lie with the competent agencies. However, there is also a major need to assess the design of information across agencies. A number of high-quality cross-departmental websites have been developed. Users may nevertheless find the number of legislation websites confusing. The public administration expends to some extent major resources on maintaining parallel sets of information and on marketing its websites. On this basis, the Ministry of Trade and Industry has initiated work on developing a common strategy for coordination of existing and planned public websites providing information across agency boundaries on rules for business and industry, public schemes, etc. A report on this area was submitted in January 2007 and a strategy shall be in place before the end of the year.

## **2.3 Development of new services and functions**

It is important to develop new, sound services that are better adapted to the working processes in enterprises. This will often involve services across the current agency boundaries. Furthermore, it is challenging to leave behind a conception involving the use of forms in favour of an approach involving electronic information exchange and communication between two or more parties.

Through the Altinn central administration and the Register of Reporting Obligations of Enterprises, the Brønnøysund Register Centre plays a role as innovator, prime mover and communicator in the work on development of new electronic services, particularly services across agency boundaries. Development of these services is still the responsibility of the agencies.

If this work is to succeed, it is essential that it is carried out in close consultation with users and user organizations. The work in the established cooperative fora is to be further developed with the participation of users, government agencies and the Brønnøysund Register Centre. The survey work (described in 2.1) will furthermore provide important input concerning the areas where needs and/or potential savings are greatest. In some areas, major work has already begun. In the following, we give details of some of these projects as well as some initiatives in other areas.

### **Reporting pay and personnel information**

The trade associations have pointed out that restructuring and improved coordination of employers' reporting obligations associated with the pay and personnel area might result in considerable simplification for business enterprises and self-employed persons. Preliminary estimates show that there may here be potential for considerable savings by both private and public sectors. This mainly applies to the Norwegian Tax Administration, the Norwegian Labour and Welfare Service (national insurance) and Statistics Norway. The Ministry of Trade and Industry has initiated a major project in this area with participation by the trade associations, government agencies and the Brønnøysund Register Centre. Restructuring would probably require major changes in working processes, workflow, IT systems and rules.

### **Reports concerning ships' calls**

The Norwegian National Coastal Administration has initiated work on further coordination of electronic services associated with the various reporting obligations concerning ships' calls at Norwegian harbours. This applies to major obligations regarding reports to the National Coastal Administration and Directorate of Customs and Excise as well as reports concerning hazardous and pollutive cargo. In this area, there is potential for coordination of information affecting a total of 17 public agencies and some private. Consideration will be given to whether and, if so, how Altinn could be used for this type of application.

### **Coordinated information retrieval**

The current structure of public registers often reflects the needs of the public administration more than the users' need for information. For example, the Brønnøysund Register Centre, the Directorate of Customs and Excise and the Directorate of Public Roads all have information of importance to the purchaser of a motor vehicle. In the future, the Altinn Portal may provide services offering purchasers of motor vehicles coordinated searches in these three registers at three separate public agencies. Correspondingly, coordinated searches for public information concerning enterprises could be made in the Central Coordinating Register of Legal Entities, the Register of Annual Company Accounts, the Register of Bankruptcies and in professional registers. Furthermore, a number of

public agencies have registers providing information concerning enterprises and their financial relations with employees.

### **Payment services**

As a part of Altinn's services, payment services is an area that can provide simplification and considerable financial savings to both the public authorities and business and industry. Work is in progress on enabling generation of data for electronic invoices in Altinn during 2007. Initially, it is planned to implement such a system for the Directorate of Taxes, in order to print out paper invoices or order electronic invoices in connection with the payment of VAT.

Payment services have a potential for considerable savings for both the public and the private sector. Electronic payment systems are also relevant for the Brønnøysund Register Centre and the Directorate of Customs and Excise as well as a number of other government agencies.

### **Statistics Norway's project for simpler access to production data**

As a stage in its work on adaptation to the needs of enterprises, Statistics Norway has initiated a pilot project for automated information collection. The purpose is to simplify and improve the efficiency of the filing of returns by enterprises by enabling automatic filing of data by company-internal task systems in a customized subsystem. This is currently being developed for large enterprises, and extension of the facility to small enterprises will be considered. The project will present its first results in autumn 2007. This work may have transfer value for other areas of information collection.

### **Services adapted for use from abroad**

There is an increasing demand for access to Altinn's services from abroad. This applies to enterprises, public bodies and persons with business involvement in Norway. Such access is currently restricted to persons with Norwegian personal identity numbers or D-numbers (five-digit personal identity numbers issued to foreign nationals who do not hold a Norwegian personal identity number). There is also a need for access from abroad to searching in register information (e.g. in the Register of Business Enterprises), particularly in relation to EEA/EU matters.

In order to be able to provide access to foreign business enterprises, it is important that the systems used provide for secure cross-border electronic signatures and payments. Current work on making Altinn accessible from abroad includes considering the extension of existing cooperation at the European level between different registers of business enterprises and registers of company accounts.

#### **Electronic purchasing and e-procurement**

Ehandel.no is an Internet facility designed to promote the use of electronic procurement by the public sector. Ehandel.no provides support for electronic tendering, order handling and invoice handling. The facility is administered by the eProcurement Secretariat of the Ministry of Government Administration and Reform, which also has responsibility for Doffin.no, the website of the Norwegian Public Procurements Database. E-procurement services are an effective tool for better, simpler and more secure procurements, and provide advantages to both the procurer and the supplier.

Suppliers to the public authorities are required to provide various documents that are already available in public registers, such as tax and VAT certificates and company registration certificates. The eProcurement Secretariat is currently working on the development of a system for re-use of such information as a means of simplifying the role of supplier to the public sector. Public procurements will furthermore become an important area for distribution and use of high-quality authentication and signature solutions for communication between the public sector and business and industry.

#### **Registration of property rights**

Under the auspices of the Property Registration Reform Project of the Ministry of Justice (and in view of the transfer of responsibility for property rights registration from the district courts to the Norwegian Mapping Authority) work is in progress on implementation of electronic property rights registration. This will simplify the work for users and make registration in the Real Property Register securer and simpler than it is today. Implementation of a pilot project is planned initially.

#### **Services for business and industry from the municipal sector**

Services for business and industry from the municipal sector will also be made available in the Altinn portal. This is important for the establishment of a sound and integrated facility, and particularly enforcement of the principle that users shall not be expected to know how the public sector is organized. The Norwegian Association of Local and Regional Authorities is actively developing aids and tools to support ICT development in the municipalities, partly in cooperation with central government bodies.

In the building and planning area, work on electronic services through the ByggSøk project is well under way, regarding i.a. filing building application electronically. Talks on cooperation with the Altinn portal are in progress.

Work on making municipal services available in the Altinn portal is viewed in connection with work on making such services available for private individuals on MinSide (in English «MyPage», which is a unique personal web site with a common access point to all government services and all web based information to citizens) and the development of common security solutions for the whole public sector.

## 2.4 New services in the Altinn portal

### 2.4.1 Planned services

AGENCY	DESCRIPTION	PLANS/COMMENTS	Implementation date
Register of Reporting Obligations of Enterprises/ All	All legally required forms registered in the Register of Reporting Obligations of Enterprises that are available on the Internet as pdf or Word documents shall be obtainable via links from Altinn.		
Norwegian Labour and Welfare Service	K27 – reimbursement of sickness and parental benefit	Settlement report	2007
Norwegian Labour and Welfare Service	K37 – reimbursement of holiday pay associated with K-27	Settlement report	2007
Norwegian Labour and Welfare Service	Report to the Employee Register	From employers	2007
Brønnøysund Register Centre	Response to combined business registration	Response to report to the Register of Business Enterprises/Central Coordinating Register of Legal Entities	2007
Brønnøysund Register Centre	Information/processing location for estates in bankruptcy	To be made available in Altinn in 2008	2008
Brønnøysund Register Centre	Access to own customers' ledger	Register search for customers	
Brønnøysund Register Centre	Group accounts to Register of Annual Company Accounts	Possibility of submitting group accounts electronically	2007
Brønnøysund Register Centre	Reporting to Register of Bankruptcies/estates in bankruptcy		2007
Brønnøysund Register Centre	Certificate of mortgage		2008
Brønnøysund Register Centre	Property rights registration	Security for unpaid purchase money, leasing, factoring contracts, security interest over stock in trade, cancellation, etc.	2008
Financial Supervisory Authority of Norway	Half-yearly statement for debt-collection agencies	Report forms for accounting figures and debt-collection agency.	2007
Financial Supervisory Authority of Norway	Half-yearly statement for house-building cooperatives	Report forms for accounting figures and transfers executed	2007
Financial Supervisory Authority of Norway	Half-yearly statement for estate agents		2007
Civil Aviation Authority	Reporting of air traffic incidents		2007
Norwegian Food Safety Authority	All services relating to waterworks		2007
Norwegian Food Safety Authority	Export of fish		2007
Norwegian Food Safety Authority	Approval of stock rooms for farm animals		2007
Norwegian Food Safety Authority	Import of plants		2007
Norwegian Water Resources and Energy Directorate	Submission of hydrological measurement data	For use in concession processing, flood forecasts, climate studies, etc.	2007

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AGENCY	DESCRIPTION	PLANS/COMMENTS	Implementation date
Norwegian Water Resources and Energy Directorate	Security of watercourses		2007
Norwegian Water Resources and Energy Directorate	Financial and technical reporting to the Norwegian Water Resources and Energy Directorate and Statistics Norway	Reporting on self-financed and subsidized plant and equipment for grid operators.	2007
Norwegian Water Resources and Energy Directorate	Transmission charge for grid operators	Charge for transport of power through the whole power network from the producer to the consumer.	2007
Norwegian Water Resources and Energy Directorate	Reporting to the investigation on change of supplier	Quarterly reports concerning changes of supplier and price developments	2007
Norwegian Water Resources and Energy Directorate	Approval of professionally responsible dam specialists	Approval of qualified specialists responsible for ensuring that dams satisfy current safety requirements	2007
Norwegian Water Resources and Energy Directorate	Approval of consulting engineers	Application for approval of personnel responsible for planning and safety reassessment of dams.	2007
Norwegian Water Resources and Energy Directorate	Application for trading licence	Any person who is to be responsible for trading in electric power, power generation or grid operations must hold a trading licence.	2007
Norwegian Patent Office	Order of preliminary examination for patent, trade mark or design		
Norwegian Pollution Control Authority	Declaration of hazardous waste	Shall be declared to the Product Register	2007
Norwegian Tax Administration	Access to own tax account.		2007
Norwegian Tax Administration	Reports from the Register of Shareholders to companies		2007
Norwegian Agricultural Authority	Milk quota system	Reporting of sale of milk quota	2007
Norwegian Agricultural Authority	Application and registration forms for agricultural production support		2007
Norwegian Agricultural Authority	Agricultural production support for relief, holiday and time off		2007
Norwegian Agricultural Authority	Forest Trust Fund account	The service gives access to a Forest Trust Fund account for status overview and historical data. Tool for forest owners and municipalities.	2007
Statistics Norway	Statistical reporting to Statistics Norway (IDUN – 149 forms)	To be made available in Altinn	2007
Directorate of Customs and Excise	Excise duties	Reporting of various excise duties (alcohol, petrol, chocolate/sugar, re-registration tax, etc.)	2007

Source: Brønnøysund Register Centre, October 2006

### 2.4.2 Services under consideration

A number of electronic services are currently being considered for development and inclusion in the Altinn portal:

AGENCY	SERVICES	COMMENTS	Implementa- tion (if any)
Norwegian Labour Inspection Authority	Advance notification of temporary workplace or change of workplace	Advance notification to Norwegian Labour Inspection Authority concerning building or construction work in the case of work in excess of 30 working days. A common form has been devised in cooperation with Norwegian Geological Survey and Statistics Norway.	2007
Norwegian Labour and Welfare Service	Income and tax information for employee	In order that the Norwegian Labour and Welfare Service shall be able to calculate national insurance benefits locally, the employer must provide information of the employee's income. It is desirable to be able to include electronic dialogue-based forms	
Norwegian Labour and Welfare Service	Report concerning occupational injury or sickness inflicted during work on Norwegian or foreign territory	The form is to be used for all compulsorily notifiable personal injuries during work on Norwegian or foreign onshore territory regardless of where the sufferer resides.	
Brønnøysund Register Centre	Updating of contact information in the Central Coordinating Register of Legal Entities		
Brønnøysund Register Centre	Application for remission and appeal against late filing fees to the Register of Annual Company Accounts	Persons charged a fee for late filing of annual accounts may apply for remission of the fee.	
Brønnøysund Register Centre	Response to application for remission and appeal against late filing fees to the Register of Annual Company Accounts	Report to electronic mailbox of the company concerned.	
Brønnøysund Register Centre	Electronic registration in the Register of Mortgaged Movable Property	The service requires the use of electronic signatures.	
Brønnøysund Register Centre	Certificate of freedom from bankruptcy	Confirmation that own personal identity number is not recorded in the Register of Bankruptcies during the last five years.	
Brønnøysund Register Centre	Electronic company registration certificate	On registration, amendment and ordering.	
Directorate for Civil Protection and Emergency Planning	Reporting from the Fire Service	Reporting of fires and other accidents within the Fire Service's sphere of responsibility. 4 forms.	
Directorate for Civil Protection and Emergency Planning	System for electronic registration of electrical fitters		
Directorate of Fisheries	Management plans – aquaculture		2007
Directorate of Fisheries	Research licences – aquaculture		2007/ 2008
Directorate of Fisheries	Profitability data for the fishing fleet	Will investigate the possibility of electronic data collection. Project start 2007	2007

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AGENCY	SERVICES	COMMENTS	Implementation (if any)
Directorate of Fisheries	MOM reporting – aquaculture	A project proposal has been submitted, and a tender has been obtained. The project is dependent on funding.	2007
Directorate of Fisheries	Escape – aquaculture	Action plan «No Escapees» – desire for electronic solution.	2007
Directorate of Fisheries	Application forms with guide – aquaculture		2008
Norwegian Competition Authority	Reporting of compulsorily notifiable electricity prices		2007
Norwegian Competition Authority	Submission of appeals to Appeals Board for Public Procurements	Suppliers who have submitted tenders for public procurements have a right to appeal.	
Norwegian Competition Authority	Submission of appeals to appeal system for the Skattefunn scheme		
Norwegian Food Safety Authority	Reports to company's electronic mailbox	Report to company's electronic mailbox. Use for confirmation, error message and general dialogue under consideration.	2007
Norwegian Tax Administration	Altinn as a channel for electronic payment of electronic invoices		2007
Norwegian Tax Administration	Electronic tax card	Electronic order of tax card to be sent electronically to employer or taxpayer.	2007
Norwegian Tax Administration	Order of birth certificate, assessment certificate and tax certificate	Tax certificate for companies delivered electronically.	
Norwegian Tax Administration	Notification of electronic communication	Possibility for business enterprises and self-employed persons to notify that communication with the Norwegian Tax Administration shall be carried out electronically (wholly or partly).	
Norwegian Tax Administration	Reports to company's electronic mailbox	Consider providing for standard integration with case handling systems in order to send information such as receipts, correction notifications, certificates, etc. to an electronic mailbox.	
Statistics Norway	All relevant responses via Altinn	Send relevant information from Statistics Norway to company's electronic mailbox	
Statistics Norway	Customized information to statement provider (e.g. statistics for sector)		
Norwegian Pollution Control Authority	Forms for declaration of hazardous waste	Consider electronic solution.	
Norwegian Radiation Protection Authority	Approval and report system associated with management of radiation sources	Electronic service is under development.	
Norwegian Public Roads Administration	Five forms for bus and goods transport	Five forms associated with international bus and goods transport. Four of the forms are currently available electronically	

## 3 ■ Status and experience

### 3.1 Status of targets

1. *Target:* In 2008, 75 per cent of all filing of the 15 most used forms to the public authorities will take place electronically

*Status:* In 2006, these 15 forms were filed electronically in approximately 77 per cent of cases. Three of the 15 forms were filed electronically in over 75 per cent of cases. Four of the 15 are not yet available electronically (see 2.1).

2. *Target:* In 2008, at least 30 per cent of the target group for other available electronic services shall make use of electronic communication

*Status:* Currently, figures are only available for central government forms that are legally required, and not for other services. There is no collective overview of services that are available electronically. Statistics Norway has some figures for general use of electronic services by business and industry:

- In 2006
  - 61 per cent of enterprises filed data via the Internet
  - 67 per cent of enterprises downloaded forms from the Internet
  - 68 per cent of enterprises searched for information on public websites
- The proportion of enterprises that report information via the Internet has increased by over 150 per cent since 2003, but levelled out from 2005 to 2006.
- The volume of electronic interaction with the public authorities is greater in Norway than in most other European countries (exceeded only by Finland and Denmark – 2005 figures).

3. *Target:* In 2008, 70 per cent of enterprises shall be very satisfied or satisfied with public electronic services. Regular surveys of user satisfaction shall be implemented.

*Status:* Statistics Norway's survey in 2006 of ICT in business and industry shows that two out of three enterprises are satisfied or very satisfied with public digital services. An Altinn user survey in June 2006 showed that 79 per cent of the respondents regard Altinn as easy to use, but that almost 50 per cent have difficulty in finding the right information on the Internet, 63 per cent consider that there are too many public portals on the Internet and 71 per cent state that there is too little coordination of public information on the Internet.

### 3.2 Altinn today

Altinn is well on the way from being only a much used filing channel to becoming the *private sector's portal* for simpler dialogue with the public authorities. The number of services offered is rapidly increasing, as is the number of agencies that use the system.

Development of electronic services is the responsibility of the individual public agency. The development of Altinn began with a goal of creating a tool for three cooperating agencies but rapidly acquired potential for use throughout the entire public sector, and is continuously being developed. Altinn became fully operative in spring 2004. Altinn has been a success and, by the end of 2006, more than 15 million individual forms had been submitted via the portal since it began pilot operations in December 2003.

Electronic services (including forms) that are made available in the Altinn portal are produced either in Altinn's form engine or by the individual agency (either internally or by external consultants). Services pro-

Source: Statistics Norway/Eurostat (includes enterprises with 10 or more employees)

duced outside Altinn are made available via links with or without common logging on (identification and authorization). With the help of good design, users will notice little difference between accessing services via a link or directly from the agency's website.

As well as being a portal for the use of business and industry, Altinn is a tool that agencies can use to produce electronic services and conduct electronic dialogue with users. Altinn produces services for both the business sector and for private individuals. For users, it is the Altinn portal – the service content of this and the user interface – that is most important. The quality of these services is dependent on the quality of the tool and the quality of its use by the agencies that provide the services.

#### **Logging on**

The Altinn portal currently has a secure log-on function utilizing PIN codes, smartcard or password. Agencies can also use Altinn's log-on function to provide secure electronic services on their own websites. In this way, it is possible to reduce as far as possible the number of user identification systems and authorization regimes that users are required to deal with. Altinn's authorization function assigns rights to users on the basis of the roles that they are registered with for the relevant legal entity in the Central Coordinating Register of Legal Entities. The user is able to delegate rights to other users. Altinn is designed to use electronic signatures. The current log-on solution provides satisfactory security for the current services. However, some new services will require a higher level of security.

#### **Electronic mailbox**

In the Altinn portal, all users have their own secure mailboxes, which is an important condition for being able to offer business enterprises communication with the public authorities. Via this function, the business enterprises are currently able to receive information and reports from the public authorities directly to their workstations. For example, the Register of Annual Company Accounts at Brønnøysund uses this mailbox to provide notification of whether the annual accounts are approved or rejected, so that the business enterprise can easily and rapidly correct any shortcomings. The mailbox satisfies the requirements regarding elec-

tronic communication with the public administration as laid down in the Regulations concerning Electronic Administration. Whether electronic communication can replace ordinary written communication must be decided by the individual agency (service provider).

It is also possible for users to be sent an SMS text message or e-mail notifying that a message is waiting for them in the Altinn portal.

#### **Archive**

Information filed on the basis of forms produced in Altinn will generally be stored in the user's own archive in Altinn. This makes it easy for users to see what information has been submitted, and is a valued service.

#### **Integration with task systems**

Forms produced in Altinn can be filled in either directly on the screen (web forms) or automatically via task systems (computer-to-computer interchange of information). Users avoid having to type data into web forms. Altinn is currently integrated with over 30 task systems in areas such as finance, accounting, pay and personnel and tax. The system is being continuously developed to improve existing integration and add new task systems. Such integration is probably the main reason for the popularity of Altinn's services.

#### **The ELMER guidelines**

The Altinn administration plays a catalytic role in ensuring that all forms available in the portal comply as far as possible with the ELMER guidelines for a common user interface for public forms on the Internet. This is a comprehensive set of principles and specifications for design of Web-based forms, developed in close cooperation with users and the form owners.

The guidelines are intended to ensure that public electronic forms are developed in a uniform and user-friendly manner, so that Web solutions are perceived as more user-friendly than the old paper forms. By adopting sound pedagogical principles, electronic forms can also be made to ensure better task comprehension, better control of data prior to submission and thus a higher quality of response and more efficient case processing by the agency that uses the information provided.

### ***Pre-completion of forms***

Altinn makes it possible to provide users with pre-completed forms, where the information already known to the authorities is already filled in. This includes basic data from the Central Coordinating Register of Legal Entities and the National Population Register as well as data previously submitted to the agencies. For example, the form for the Shareholders' Register is pre-completed with information previously received. All public agencies have a statutory duty to re-use basic data from the Central Coordinating Register of Legal Entities.

### ***Encouragement measures***

Providers of electronic services must regularly consider establishing direct encouragement measures in order to increase the use of the available electronic services. Examples of encouragement measures perceived as positive include deferred filing dates, shorter processing times, lower fees, responses in the form of specially adapted information, etc. and statistics. It is intended that business and industry shall share the gains associated with electronic services. Experience to date indicates that deferred filing dates is a particularly effective measure for encouraging increased use of electronic services.

### ***Adapted rules***

The development of electronic services shows there to be a number of new challenges associated with the drafting of rules when they are to be adapted to electronic services in general and efficient services in particular. The Norwegian Tax Administration, for example, has made active efforts to appropriately adapt the rules concerning signatures and delegation.

### ***Assessment of the available range of services***

The Altinn portal already has a broad range of services. The services of the Norwegian Tax Administration are indisputably those that are in greatest use. The Norwegian Tax Administration has adopted a goal that all services for business and industry shall be made available in the Altinn portal, and that all of its electronic services, regardless of the user group and where they are made available, shall be developed in Altinn. The Brønnøysund Register Centre plans to provide electronic solutions for all of its services by the end of 2009. The agencies' plans in the service area vary considerably. Some have made great progress while

others still face many challenges. Many agencies lack integrated strategies for development of electronic services in general, and also for use of Altinn as a portal for business and industry.

The Norwegian Tax Administration has been a trailblazer in its active use of Altinn, not least by implementing an electronic version of the extremely complex tax return for business enterprises and self-employed persons (over 60 forms). Effective integration with enterprises' task systems has been implemented (90 per cent of those who file tax returns via Altinn do so from annual accounts systems, mainly via their accountants or auditors). Work is being carried out on adapting to the needs of small business enterprises and self-employed persons, which primarily file their own returns and fill in the forms on the Internet. The frequent use of electronic submission of reports to the new Shareholders' Register shows that users are ready to begin using electronic services for new systems.

Another good example of the use of the potential of electronic services is the reporting from the aquaculture industry concerning sea lice and biomass and concerning the slaughter of farmed fish. The industry files information collectively, and this is then distributed to three different agencies. This cooperation was initiated by the Ministry of Fisheries and Coastal Affairs. The Directorate of Fisheries, the Norwegian Food Safety Authority and the Norwegian Pollution Control Authority receive information from these reports. This is a good example of user-oriented services across agency boundaries. As a result of the close cooperation with users, the paper version of this form has now been completely dispensed with, and all reporting takes place electronically.

No figures are currently available concerning the total number of electronic services provided by the public authorities. A number of agencies, municipalities and county authorities provide services on their own websites. Independent systems, such as systems for customs declaration and reporting from television suppliers are much used, and are well adapted to the needs of the user groups involved. These too will eventually be linked to Altinn in an appropriate manner.

### The current private sector services in the Altinn portal

AGENCY	SERVICE	COMMENTS
Brønnøysund Register Centre	Annual accounts to the Register of Annual Company Accounts	Pursuant to section 1-2 of the Accounting Act, all persons liable to keep accounts are required to submit their annual accounts to the Register of Annual Company Accounts. Main form (4 variants) plus supplement.
Brønnøysund Register Centre	Combined business registration form	Common form for registration in the Central Coordinating Register of Legal Entities, the Register of Business Enterprises and others.
Brønnøysund Register Centre	Acknowledgement of annual accounts received by the Register of Annual Company Accounts	On submission of annual accounts to the Register of Annual Company Accounts via Altinn, an electronic acknowledgement is received notifying whether or not the annual accounts have been approved.
Brønnøysund Register Centre	Encumbrances in the Register of Mortgaged Movable Property	Information concerning encumbrances registered for a company (legal person)
Ministry of Fisheries and Coastal Affairs	Monthly report on biomass and sea lice	Relevant information forwarded to the Directorate of Fisheries, the Norwegian Food Safety Authority and the Norwegian Pollution Control Authority.
Ministry of Fisheries and Coastal Affairs	Registration forms for slaughter of farmed fish	Cooperation between the Ministry of Fisheries and Coastal Affairs, the Norwegian Food Safety Authority and the Directorate of Fisheries.
Financial Supervisory Authority of Norway	Reporting from issuing enterprises at the Oslo Stock Exchange	Information submitted by Norwegian registered enterprises at the Oslo Stock Exchange issuing shares, bonds and/or primary capital certificates.
Financial Supervisory Authority of Norway	Self-certification by auditors and auditing firms	For use in supervision of auditors and auditing firms registered in the Auditor Register
Financial Supervisory Authority of Norway	Self-certification by accountants and accountancy firms	For use in supervision of accountants and accountancy firms
Norwegian Competition Authority	Report concerning mergers	Enterprises are required to report mergers, takeovers and agreements resulting in control of other companies.
Norwegian Gaming and Foundation Authority	Accounting statement for organizations entitled to run lotteries	Reports of income, costs and use of lottery income
Norwegian Food Safety Authority	Slaughter statement for farmed fish	Slaughter statements shall only be submitted by slaughterhouses, and no longer by fish farmers
Norges Bank (Norwegian Central Bank)	Payment transmission statistics	Commercial and savings banks, issuers of domestic credit cards and oil companies shall submit reports at somewhat varying intervals
Norges Bank (Norwegian Central Bank)	Foreign exchange trading statistics	A selection of major banks that trade in NOK against other currencies shall submit statements.
Norges Bank (Norwegian Central Bank)	Securities statistics	Investment firms and management companies for securities funds shall file statements.
Norwegian Patent Office	Application for registration of patents, trade marks or designs	Application forms for 3 different systems for protection of technical inventions, trade marks or product designs
Norwegian Patent Office	Correspondence with Norwegian Patent Office	General forms for correspondence concerning matters dealt with by the Norwegian Patent Office

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AGENCY	SERVICE	COMMENTS
Norwegian Pollution Control Authority	Returns regarding emissions	Reporting for enterprises with emissions of CO2 subject to quota
Norwegian Tax Administration	Tax returns for business enterprises and self-employed persons	Consists of the main form (tax returns for business enterprises and self-employed persons; tax returns for limited companies, securities funds, banks etc.; income statements; partnership statements for general partnerships, etc. and limited
Norwegian Tax Administration	Shareholders' Register statement	Norwegian limited companies and public companies must file this statement. Consists of a main form (company information) as well as a subform (shareholder information) for each shareholder
Norwegian Tax Administration	VAT returns	Basis for calculation of VAT. Three different forms
Norwegian Tax Administration	VAT refund return	Statement from municipalities, county authorities, etc. used to claim refunds on VAT paid on purchase of goods and services
Norwegian Tax Administration	Information from employers concerning contractors	Business enterprises/public bodies that employer contractors in Norway or on the Norwegian continental shelf are required to file this statement
Norwegian Tax Administration	Information concerning employees	All assignments carried out by persons resident abroad or companies located abroad shall be reported to the Central Office for Foreign Tax Affairs
Norwegian Tax Administration	Employer's payment record form for employer's contributions and payroll withholding tax	Reimbursement of employer's contribution in connection with sickness benefit and pay during parental leave
Norwegian Tax Administration	Tax assessment notice for business enterprises and self-employed persons	Persons filing tax returns for business enterprises and self-employed persons have access to the tax assessment notice in Altinn
Norwegian Tax Administration	Statement of payment for childminding	Public-owned day care centres and day care facilities for schoolchildren are required to file this statement. Private day care centres and day care facilities for schoolchildren may file if they so wish
Norwegian Tax Administration	Statement of gifts to voluntary organizations or scientific research	For support of scientific research or vocational training and for gifts to certain voluntary organizations, religious communities, etc.
Norwegian Tax Administration	Appeal against assessment of business enterprises and self-employed persons	
Norwegian Tax Administration	Certificate of pay and tax deducted	For enterprises with less than 1000 employees
Norwegian Tax Administration	Member's/shareholder's share of housing cooperative's tax-related amounts	
Norwegian Tax Administration	Co-owner's share of jointly-owned property's tax-related amounts	
Statistics Norway	Reporting of data concerning use of bank cards to Statistics Norway and Norges Bank (Norwegian Central Bank)	Collection of data for statistical purposes from selected enterprises
Statistics Norway	Lorry Transport Investigation	(as above)

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AGENCY	SERVICE	COMMENTS
Statistics Norway	Price index for civil aviation	(as above)
Statistics Norway	Pay statistics	(as above)
National Authority for Investigation and Prosecution of Economic and Environmental Crime in Norway	Report concerning suspicious transactions	Specific persons are obliged to notify of suspicions that transactions may be associated with penal offences

Source: Brønnøysund Register Centre, October 2006



Figure 1 – Proportion filed electronically for some of the largest forms in Altinn (October 2006)

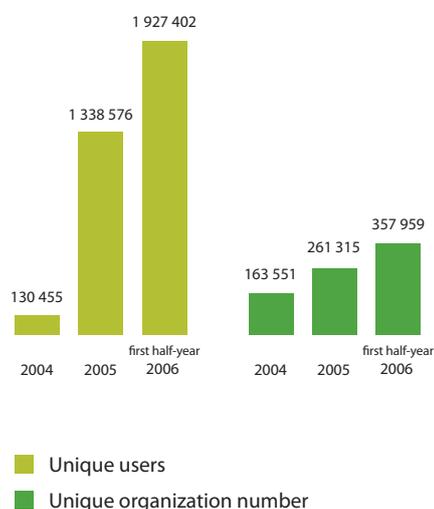


Figure 2 – The number of separate users and organization numbers

### 3.3 Use of Altinn

Figures for 2006 show that 74 per cent of business enterprises and self-employed persons filed their tax returns electronically via Altinn. It is particularly worth noting that 91 per cent of the limited companies filed Shareholders' Register returns electronically via Altinn in 2006, see figure 1.

Figure 2 shows the growth in the number of unique users of Altinn.

In the first half-year of 2006, the number of unique users passed 1.9 million, while over 350 000 unique organization numbers were reported.

### 3.4 User satisfaction in Altinn

The Brønnøysund Register Centre conducts regular user surveys. These show that enterprises are increasingly satisfied with the portal. In December 2004, 58 per cent considered that Altinn was easy to use. In June 2006, 79 per cent said the same (figure 3).

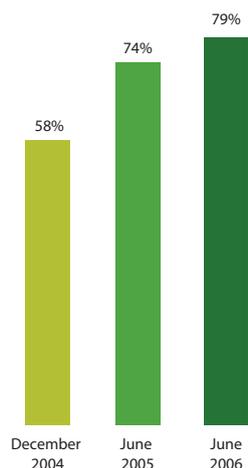


Figure 3 – «Altinn is easy to use»

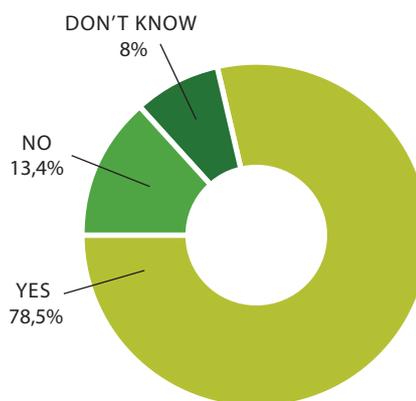


Figure 4 – «Use of Altinn helps our company to use less time on filling in public forms»

A silent electronic revolution is taking place in business and industry. Norwegian enterprises increasingly use the Internet and electronic forms for reporting information to the public authorities. Eight out of ten business managers responded positively to the question of whether use of Altinn helped the company to use less time on filling in public forms (figure 4).

Familiarity with Altinn has also increased considerably (figure 5). A survey in June 2006 showed that, after just over two years' eight out of ten business managers was familiar with Altinn.

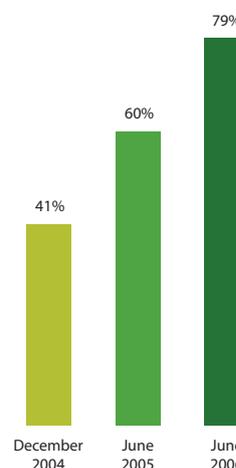


Figure 5 – «Have you heard of Altinn – the solution for simpler reporting to the public authorities?»

### 19 agencies have entered into cooperation agreements with Altinn:

The Norwegian Tax Administration, Statistics Norway, the Brønnøysund Register Centre, the State Educational Loan Fund, the Norwegian Competition Authority, the Financial Supervisory Authority of Norway, the Ministry of Fisheries and Coastal Affairs, Norges Bank (Norwegian Central Bank), the Norwegian Water Resources and Energy Directorate, the National Authority for Investigation and Prosecution of Economic and Environmental Crime in Norway, the Product Register, State Agency for the Recovery of Fines, Damages and Costs, the Norwegian Agricultural Authority, the Norwegian State Housing Bank, the Norwegian Pollution Control Authority, the Norwegian Patent Office, the Norwegian Gaming and Foundation Authority, the Civil Aviation Authority and the Norwegian Food Safety Authority.

Further talks have been held with the Norwegian Labour and Welfare Service, among others, concerning cooperation agreements.

## **PRINCIPLES FOR SIMPLIFICATION**

Most Norwegian industrial enterprises are small. Rules, reporting systems and other administrative services must be designed to be *suitable for small enterprises*. This will also result in simple arrangements for large enterprises.

### **Principles for rules**

- We must have rules where the costs to business and industry can be defended on the basis of the social benefits
- The rules shall at all times be up to date and shall express genuine needs
- The rules must be formulated to enable business and industry to conform, both individually and collectively

### **Principles for reducing reporting burdens for business and industry**

- The public authorities shall never ask for more information than is actually used
- Business enterprises shall never need to provide the same information more than once
- The public authorities shall provide the simplest possible method of reporting
- There shall be reasonable correspondence between the value of the reporting to the public authorities and the burden imposed on business enterprises

### **Within the public sector, we shall make efforts to ensure**

- that business and industry experience the public administration as orderly and unbureaucratic, and that public services constitute an international competitive advantage
- the best possible interaction between the public sector and business and industry

### **Principles for user orientation**

- The public administration must know who the users are, and involve those who are particularly affected as early as possible in the process
- Users must experience that they are listened to in matters that have consequences for them.

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