Prop. 1 LS (2026–2027)

Chapter 1

1 Main features of tax policy

1.1 The Government's tax policy objectives

The Government's plan for Norway identifies areas where the Government will implement reforms and renew society. Changes to the tax system will support these efforts, in particular through a comprehensive tax reform.

The Government wants an efficient tax system that finances public services, facilitates value creation, work and restructuring, and promotes fair distribution. At the same time, tax policy shall provide stable and predictable framework conditions for households and businesses.

In its consideration of the 2024 white paper on Long-term Perspectives, the Storting requested that the Government present a white paper on a comprehensive tax reform during the current parliamentary term, with the aim of ensuring a competitive tax level for Norwegian businesses. The Government will follow up this request by submitting a white paper on comprehensive tax reform in 2027. To provide a basis for the white paper and prepare the ground for a broad settlement, the Government appointed a tax commission. The commission presented its recommendations in NOU 2026: 9 *The road towards a better and more predictable tax system*. The report was on public consultation until 24 September. The Government is now assessing the recommendations in the light of its consultation responses and will report back to the Storting on follow-up early next year. The goal is a tax reform that provides stable and predictable framework conditions, strengthens Norwegian competitiveness, contributes to fair distribution and facilitate for more people to work.

The Government stands firm on its tax promise. Total taxes on Norwegian private individuals and businesses shall not be increased, including the corporation tax rate. In line with this, the net tax effects of the Government's proposal are estimated to be zero in 2027.

1.2 Main features of the tax programme for 2027

The Government's tax proposals for 2027 are a step towards a comprehensive tax reform in line with the recommendations of the Tax Commission. This is reflected in the proposal to use increased revenue from closing tax loopholes, climate taxes and the phasing in of VAT on electric cars to finance a reduction in personal income tax. Regarding capital taxation, the Government will await the Storting's consideration of the forthcoming white paper on tax reform.

The Government proposes to reduce income tax by about NOK 6.4 billion in 2027. National Insurance contributions on wages, benefits and self-employment income will be reduced by 0.2 percentage points, and the personal allowance will be increased by about NOK 1,200 over and above the ordinary adjustment. This provides broad income tax relief within the framework of the tax promise, while keeping the redistributive properties of the tax system virtually unchanged. The proposal also strengthens work incentives, as people keep slightly more of each additional krone the earn. It continues the Government's policy from previous budgets and is in line with the Tax Commission's recommendations.

In line with the request from the Storting, the Government proposes to continue phasing in VAT on electric cars, by reducing the threshold further from NOK 300,000 to NOK 150,000 in 2027. This will provide additional proceeds of NOK 3.8 billion in 2027.

It is proposed that the general level of climate taxes be increased to NOK 1,900 per tonne of CO_2 in 2027. The increase is in line with the escalation plan for climate taxes presented in the climate report (Meld. St. 13 (2020–2021)) by the Solberg Government in 2021. It was announced that taxes on non-ETS greenhouse gas emissions would be increased to about NOK 2,400 per tonne at 2025 prices in 2030. The Government has followed up the plan in the annual budgets and announced further escalation up to 2035. Predictability regarding future tax levels makes it easier for households and businesses to plan for the long term and strengthens incentives for climate-friendly choices. In total, increased climate taxes will generate additional revenues of NOK 2.6 billion in 2027. The increased revenue from climate taxes are returned to taxpayers partly through reduced taxes on labour and partly through reduced road use taxes.

The Government wishes to shield road users from the effects of an increased CO_2 tax. It is therefore proposed that the road usage tax on mineral oils, biodiesel and petrol be reduced by NOK 1.2 billion in 2027, so that the total taxes on petrol and diesel for road traffic use remain unchanged in real terms. This benefits both households and businesses.

Previous decisions in the Storting on the 2026 budget will also generate considerable revenues in 2027 (NOK 1.8 billion), which will help to create room for prioritised tax reductions.

This includes closing tax loopholes in the real estate sector (the multi-stage model) and VAT on international services trade, as well as the phasing in of VAT on electric cars in 2026.

The Government proposes improvements in company car taxation to better reflect cost differences between different engine types. This provides a more accurate valuation of the taxable benefit from private use of the employer's car. Most engine types come out better compared to existing rules. The changes provide a total reduction of NOK 325 million.

In addition, the Government is giving priority to reducing the remaining customs duty on clothing and textiles to a common rate of 5 percent, which gives Norwegian stores better conditions in competition with foreign online stores.

Other suggestions affecting individuals and households:

- The pension tax deduction is adjusted so that the minimum pension level for single people will still be tax-free.
- The threshold for bracket 2 of the wealth tax (NOK 21.5 million) and the threshold for low valuation of primary residences (NOK 14 million) is kept unchanged in nominal terms.
- At the same time, the standard allowance in wealth tax is increased in real terms to NOK 1,990,000.
- Some income tax rates and thresholds are kept unchanged in nominal terms.
- A minor change is made to the rule regarding realisation of residences and holiday homes acquired by inheritance or gift.
- The tax exemption for service supplements in the Civil Defence is adapted to the additions in the Civil Defence's new remuneration model.
- Tax exemption and exemption from the duty of disclosure for remuneration to police sources and contacts are established by law.
- The exemption from VAT for the transport of postal items is extended.

Other proposed changes to climate and environmental taxes:

- The CO_2 tax rate for domestic shipping subject to ETS is increased from NOK 797 to NOK 972 per tonne of CO_2, in line with the linear ramp-up path.
- Offshore vessels that are subject to ETS from 2027 will be subject to the reduced CO_2 tax rate for domestic shipping subject to ETS.
- A CO_2 tax at a reduced rate is introduced for non-ETS undertakings involved in chemical and metallurgical processes.

- The rate for the greenhouse industry is increased from 29.1 to 71.6 per cent of the general CO_2 tax rate.

Other proposals affecting business activities:

- The Skattefunn scheme is being amended to prevent misuse.
- The share savings account scheme is being expanded to include shares and equity certificates traded at multilateral trading facilities such as Euronext Growth.
- The exemption for light electric vans in the motor insurance tax is extended to all electric vans.
- The exemption from the sugar tax on raw materials used in the production of goods is extended to also include smaller craft bakeries, cafes, etc. where production, sale and serving take place in the same premises.
- The Inclusive Framework Safe Harbour rules are anchored in the Supplemental Tax Act with overarching provisions.
- The right to deduct tax on farmed fish is limited to the same licences as are included in the resource rent tax.
- Sectoral taxes under the Ministry of Health and Care Services, the Norwegian Metrology Service, the Norwegian Communications Authority, the Norwegian Water Resources and Energy Directorate and the Norwegian Ocean Industry Authority are increased to finance measures in the respective areas.
- The deadlines for submitting claims for VAT compensation for municipalities, county municipalities and certain private and non-profit actors will be extended.

1.3 Effects of the proposed tax changes

Table 1.1 presents the estimated effects in 2027 of the Government's proposed tax changes for 2027. In line with the Government's tax promise, the net tax effects of the Government's proposal are estimated at zero in 2027.

Table 1.1 Estimated effects in 2027 of the Government's proposed tax programme for 2027. Negative numbers signify easing. The estimates have been calculated in relation to the benchmark system for 2027. NOK million

Personal income tax	**-6,370**
Reduce National Insurance contributions on wages/benefits and self-employment income by 0.2 per cent units	-4,930

Increase the personal allowance to NOK 120,180	-1,040
Adjust the pension tax deduction	-335
Change the rules for company car taxation	-325
Nominal continuation, interaction effects, etc.	260
Wealth tax	**-30**
Maintain thresholds for bracket 2 and for low-valuation primary residence Nominal	100
Increase the bottom deduction	-130
Business taxation	**110**
Skattefunn – maximum deduction basis at group level	80
Limit the right to deduct resource rent tax on aquaculture	30
Climate and environmental taxes	**2,618**
Further increase in climate taxes	2,340
Compensation to public carriers	-26
Increase the reduced CO_2 tax on domestic shipping subject to ETS[1]	150
Introduce a reduced rate for offshore vessels subject to ETS[1]	105
Introduce a CO_2 tax for companies involved in chemical and metallurgical processes	36

Increase the CO_2 tax on LPG and natural gas for the greenhouse industry	13
Car taxes	**-1,225**
Reduce the traffic insurance tax for electric vans	-50
Reduce the road usage tax on mineral oils and biodiesel by NOK 0.50 per litre	-925
Reduce the road usage tax on petrol by NOK 0.50 per litre	-250
Other excise duties and customs duties	**-685**
Change the sugar tax exemption	-10
Reduce the remaining customs duty on clothing and textiles to a common rate of 5 percent.	-675
Value added tax	**3,775**
Reduce the threshold in the exemption for electric cars from NOK 300,000 to NOK 150,000	3,800
Exempt transport of postal items from VAT	-25
Sectoral taxes	**51.5**
Increased sectoral tax under the Ministry of Health and Care Services	10.2
Increased sectoral tax under the Norwegian Metrology Service	6.3
Increased sectoral tax under the Norwegian Communications Authority	6.5
Increased sectoral tax under the Norwegian Water Resources and Energy Directorate	22.0

Increased sectoral tax under the Norwegian Ocean Industry Authority	6.5
Proposed new tax changes in 2027	**-1,756**
Effect in 2027 of tax changes adopted in NB 2026[2]	1,690
Effect in 2027 of tax changes adopted in RNB 2026[3]	65
Effect in 2027 of adopted tax changes in 2026	**1,755**
Total proposal for new tax changes in 2027 and effect in 2027 of tax changes adopted in 2026	**-1**

[1] The effect is recognised on a net basis, see section 10.12.3 for a more detailed description.

[2] See Table 1.2 in Prop. 1 LS (2025–2026) *Taxes 2026* for which tax changes in the 2026 budget will also have effect in 2027.

[3] Applies to decisions from the Revised National Budget 2026 on increased CO_2 component in the one-off registration tax for vans.

Source: Ministry of Finance.

Some of the government's proposals will have an impact on taxpayers beyond 2027. Table 1.2 shows the effects over the years 2028–2030 on those of the Government's proposals that have effect beyond 2027. The Government's tax promise means that the tightening measures that will be introduced in 2028–2030 because of the proposals in the 2027 budget will be matched by at least corresponding tax and fee reductions in the proposals for the 2028, 2029 and 2030 budgets.

Table 1.2 Effects in 2028–2030 of proposed tax changes in the adopted 2026 budget and the proposed 2027 budget. NOK million

	2028	**2029**	**2030**

Effects in 2028 of adopted 2026 budget[1]	560	-	-
Skattefunn – maximum deduction basis at group level	50	-	-
Reduce the traffic insurance tax for electric vans	-95	-5	-
Reduce the limit for the VAT exemption for electric cars to NOK 150,000	250	300	150
Total impacts beyond the 2027 budget year	**765**	**295**	**150**

[1] The reduced threshold for value added tax on electric cars from NOK 500,000 to NOK 300,000 will also have budgetary effect in 2028 (NOK 500 million). This is because it takes several years to phase in the new rules on leased vehicles. In addition, changes to the rules for agricultural accounts have budgetary effect in 2028 (NOK 60 million), see Prop. 145 LS 2024–2025 *Changes in tax legislation* and Prop. 1 LS (2025–2026) *Taxes 2026.*

Source: Ministry of Finance.

1.4 Social and geographical profile of the tax programme

Social distributional effects

The main objective of most taxes is to generate revenue for the central government. In addition, some taxes have an explicit distributional objective. The tax on income and taxable transfers has a progressive design, with a personal allowance and a bracket tax with five brackets in which the rate rises with income. The wealth tax also has a distributional policy rationale and contributes to overall progressivity. The division of labour between taxes with an explicit redistributive function and other taxes helps to ensure that the tax system can be redistributive without unnecessarily compromising efficient use of resources (see Chapter 2).

All taxes affect the distribution of income, wealth and consumption. For taxes without an explicit redistributive purpose, the relationships will often be more complex. For example, the impact of tax changes may vary depending on the proportion of income typically spent on specific goods or services by households with low incomes, compared with higher income households. The pass-through of tax changes to prices depends on market conditions for the individual good or service. This in turn affects how much households benefit from, for example, a tax reduction.

The tax changes proposed by the Government should be assessed together to obtain a picture of the overall distributional effects. However, it is difficult to quantify the effects of all the proposals. This may be due to a lack of data or because too many uncertain assumptions are required to adequately attribute the effects of a proposal to different households.

For income and wealth tax, good data and models are available for analysing how changes in the main rules affect different income and wealth groups in the short term. The Government gives high priority to income tax relief. To measure the distributional effects of the reductions, the proposals are compared with the 2026 rules applied to 2027 (the benchmark system) (Table 1.3). In the table, taxpayers are ranked by gross income and divided into ten equally sized groups. The calculations include changes in rates, allowances and thresholds in personal income taxation, as well as changes in the wealth tax. The net tax relief from the changes included in the calculations is estimated at about NOK 6.1 billion.

Table 1.3 shows that the broad-based reductions in personal taxation benefit most taxpayers. For an estimated 98 per cent of taxpayers ethe income tax will be reduced or unchanged.

The reduction in National Insurance contributions lowers the average tax on income from employment and social security benefits by 0.2 percentage points for both low and high incomes. This is reflected in Table 1.3.

The increased personal allowance gives the same relief in NOK to everyone whose ordinary income is high enough to benefit from the increased deduction. In isolation, this contributes to increased redistribution, because the relative relief is greatest on low incomes. In addition, the pension tax deduction is increased. This gives relief that is, on average, greatest for low incomes.

The overall distributional effects of the proposed changes to personal taxation are broadly neutral. The average relief as a share of income is approximately the same for low and high incomes. This maintains the degree of redistribution.

The Gini coefficient is a widely used measure of the degree of inequality. A higher Gini coefficient implies greater inequality. The overall household-adjusted income inequality measured by Gini is broadly unchanged as a result of the proposed change in personal taxation. It is estimated to increase slightly by 0.01 per cent compared with the benchmark system.

The most important change in personal taxation not included in Table 1.3 is the proposal for more accurate company car taxation.

Table 1.3 Estimated distributional effects of changes in personal taxation for persons aged 17 and over. Deciles broken down by gross income. Negative numbers are tax reductions. Compared to the benchmark system for 2027

Deciles	Gross income.[1] NOK	Average tax in reference. NOK	Average tax in the benchmark. Per cent	Average Change in tax. NOK[2]	Change in Per cent of Income After tax
1	0 –194,200	2,400	3.1	0	0.1
2	194,200 – 343,800	17,400	6.2	-400	-0.2
3	343,800 – 432,600	47,400	12.2	-1,000	-0.3
4	432,600 – 520,400	78,000	16.4	-1,000	-0.2
5	520,400 – 610,200	108,600	19.2	-1,000	-0.2
6	610,200 – 705,200	137,600	21.0	-1,200	-0.2
7	705,200 – 811,200	168,200	22.2	-1,600	-0.3
8	811,200 – 953,400	212,800	24.3	-1,800	-0.3
9	953,400 – 1,228,800	292,600	27.3	-2,000	-0.3
10	1,228,800 –	717,200	35.3	-3,200	-0.2
Total		178,200	24.8	-1,400	-0.2

[1] Includes total pre-tax income. This includes wages, self-employment, capital, social security and pension income, as well as other taxable and tax-free benefits.

[2] The figures are rounded to the nearest NOK 200.

Sources: Ministry of Finance and Statistics Norway's tax model, LOTTE-Skatt.

In the Government's proposed tax changes, net revenue effects are estimated at about zero in 2027. Income tax reductions, including changes in company car taxation and reduced customs duties, are financed through tightening measures, including VAT and CO_2 tax. The easing and tightening of restrictions affect large sections of the population. Measured in NOK, both the relief and the tightening are greatest for taxpayers on high incomes. As a share of disposable income, total changes in direct and indirect taxes are relatively similar across income levels. This means that the overall distributional effect of the proposals is assumed to be neutral.

*Based on estimates from Statistics Norway, it is assumed that reduced customs duties on clothing and textiles (*NOK 675 million) have a relatively neutral distribution profile. Different income groups spend on average an approximately equal share of their disposable income on the purchase of clothing and footwear. It is assumed that such expenditure largely reflects tariffs paid on clothing and textiles.

Further phasing out of the VAT exemption for electric cars (NOK 3,800 million) will result in the greatest tax increase at the top of the income distribution. In 2025, households with the 20 per cent highest incomes bought about 40 per cent of all new electric cars. If the pattern is the same in 2027, the tax increase as a share of disposable income will be greater for high-income groups than for low-income groups.

*More accurate rules for company car taxation (*NOK 325 million) will provide the largest tax reductions at the top of the income distribution. Just under half of those who had a company car in 2024 belonged to a fifth of the population with the highest income. This suggests that high-income groups will receive the largest share of the relief, also as a share of disposable income.

The increase in climate taxes (NOK 2,570 million) will probably result in the greatest relative tax increase at the bottom of the income distribution but the revenue will be returned to households partly through broad income tax reductions and partly through reduced road use tax. About two-thirds of climate taxes are paid by businesses and the rest by households. Households' share comes mainly from the CO_2 tax on fuel used in road traffic. In isolation, this part is regressive: the increase is greatest as a share of disposable income for low-income households, although

it is greatest in NOK for high-income households.[1] The proposal to reduce the road usage tax by the equivalent of the increase in the CO_2 tax counteracts this effect. The corporate share will to a large extent be passed on to households through higher prices for goods and services in general. The degree of pass-through is uncertain, and it is unclear which households will experience the highest cost inflation.

Adopted tax and fee changes from 2026 with effect in 2027 (NOK 1,755 million) are assumed to result in the largest relative increases at the top of the income distribution. The changes include closing tax loopholes in the real estate sector (the multi-stage model) and phasing in VAT on electric cars in 2026. See Prop. 1 LS (2025–2026) for further discussion.

Geographical distributional effects

The geographical distributional effects of the proposed changes to personal taxation for 2027 are small. Table 1.4 shows the estimated average change in income tax for people in six centrality zones. The tax changes in the table are the same as in Table 1.3.

The centrality zones follow Statistics Norway's centrality index. The index is based on access to jobs and service functions in each of the country's approximately 13,500 inhabited basic statistical units. Data at the level of basic statistical units are aggregated to the municipal level, weighted by population.

Zone 1 is the most central zone and includes Oslo and some neighbouring municipalities, while zone 6 is the least central. More than half of the municipalities are in zones 5 and 6. These municipalities typically have long travel times to jobs and services, and many are small island or rural municipalities. The estimated average tax relief is fairly evenly distributed across the zones.

There is insufficient basis for estimating the geographical distributional effects of the proposed changes to the taxation of company cars, customs duties on clothing and textiles, value added tax on electric cars and an increase in climate taxes.

Table 1.4 Estimated geographical distributional effects of income tax changes for persons aged 17 and over. Negative numbers are tax reductions. Compared to the benchmark system for 2027

[1]Menon (2024). Distributional effects of climate policy.

Centrality	Number	Average gross income incl. tax-free benefits. NOK	Average Tax in reference. NOK[1]	Average Change in taxes. NOK[1]	Change in pct. of Income After tax
S01	859,500	827,600	230,600	-1,400	-0.2
S02	1,277,500	737,200	187,200	-1,400	-0.2
S03	1,207,000	678,600	159,800	-1,200	-0.2
S04	685,500	673,400	155,000	-1,200	-0.2
S05	477,000	665,400	153,000	-1,200	-0.2
S06	182,700	643,800	144,600	-1,200	-0.2
Total	4,689,200	718,400	178,200	-1,400	-0.2

[1] The figures are rounded to the nearest NOK 200.

Sources: Ministry of Finance and Statistics Norway's tax model, LOTTE-Skatt.

1.5 Tax rates and thresholds

Table 1.5 presents key tax rates, allowances and thresholds in 2026 and the Government's proposal for 2027. After adjustment for projected growth in wages, pensions or prices, etc., from 2026 to 2027, the general allowances and thresholds have been rounded off. The upward adjustment may therefore deviate somewhat from the level indicated by the various growth projections. Wage growth is estimated at 4.0 per cent, consumer price inflation at 2.7 per cent and pension growth at 3.35 per cent. Reference is made to the proposed tax decisions in this proposition and to the overview of allowances and thresholds on the Ministry's website.

Table 1.5 Tax rates, allowances and thresholds in 2026 and proposals for 2027

	2026	Suggestions 2027	Change 2026–2027
Tax on ordinary income			
People	22%	22%	-
People in the Action Zone[1]	18.5%	18.5%	-
Companies[2]	22%	22%	-
Tax on resource rent industries			
Petroleum (special tax)[3]	71.8%	71.8%	-
Hydropower (resource rent tax)[4]	57.7%	57.7%	-
Aquaculture (resource rent tax)[5,6]	32.1%	32.1%	-
Wind power (resource rent tax)[6]	32.1%	32.1%	-
Bracket tax			
Bracket 1			
Threshold	NOK 226,100	NOK 235,150	4%
Rate	1.7%	1.7%	-

Bracket 2			
Threshold	NOK 318,300	NOK 331,050	4%
Rate	4.0%	4.0%	-
Bracket 3			
Threshold	NOK 725,050	NOK 754,050	4%
Rate	13.7%	13.7%	-
Bracket 4			
Threshold	NOK 980,100	NOK 1,019,300	4%
Rate	16.8%	16.8%	-
Bracket 5			
Threshold	NOK 1,467,200	NOK 1,525,900	4%
Rate	17.8%	17.8%	-

National Insurance contributions

Lower threshold for paying National Insurance contributions	NOK 99 650	NOK 99 650	-
Escalation rate	25%	25%	-
Rate			

Salary income	7.6%	7.4%	-0.2 pp
Fishing, trapping and childcare[7]	7.6%	7.4%	-0.2 pp
Other self-employment income	10.8%	10.6%	-0.2 pp
Pension income, etc.	5.1%	5.1%	-
Rate on gross income for foreign workers (withholding tax)	25%	25%	-
Employer's National Insurance contributions			
Zone I	14.1%	14.1%	-
Zone Ia[8]	14.1/10.6%	14.1/10.6%	-
Zone II	10.6%	10.6%	-
Zone III	6.4%	6.4%	-
Zone IV	5.1%	5.1%	-
Zone IVa	7.9%	7.9%	-
Zone V	0%	0%	-
Maximum effective marginal tax rates			
Wage income, excluding employer's National Insurance contributions	47.4%	47.2%	-0.2 pp

Salary income, incl. employer's National Insurance contributions	53.9%	53.7%	-0.2 pp
Pension income[9]	44.9%	44.9%	-
Business income	50.6%	50.4%	-0.2 pp
Dividends, excluding corporation tax	37.8%	37.8%	-
Dividends, including corporation tax[10]	51.5%	51.5%	-
Personal allowance	NOK 114,540	NOK 120,180	4.9%
Minimum allowance against wage income, etc.[11]			
Rate	46%	46%	
Upper limit	NOK 95,700	NOK 99,550	4%
Basic allowance against pension income[11]			
Rate	40%	40%	
Upper limit	NOK 75,400	NOK 77,950	3.4%
Tax deduction for pension income			

Maximum amount	NOK 39,100	NOK 40,750	4.2%
Downscaling, bracket 1			
Threshold	NOK 294,200	NOK 306,250	4.1%
Rate	19.1%	19.1%	-
Downscaling, bracket 2			
Threshold	NOK 437,100	NOK 457,550	4.7%
Rate	6.0%	6.0%	-
Tax limitation rule			
Tapering rate	55%	55%	-
Tax-free net income			
Single person	NOK 163,750	NOK 170,300	4%
Married	NOK 151,350	NOK 157,400	4%
Wealth supplement			
Rate	1.5%	1.5%	-
Single person	NOK 200,000	NOK 200,000	-
Married	NOK 100,000	NOK 100,000	-

Special allowance in Finnmark and Nord-Troms (Action zone)[1]	NOK 45,000	NOK 45,000	-
Special allowance for seafarers			
Rate	30%	30%	-
Upper limit	NOK 86,300	NOK 86,300	-
Special allowance for fishermen			
Rate	30%	30%	-
Upper limit	NOK 160,000	NOK 160,000	-
Special deduction from self-employment income for agriculture, etc.[12]			
Income-independent deduction	NOK 99,600	NOK 99,600	-
Rate in excess of the income-independent allowance	38%	38%	-
Maximum total allowance	NOK 208,900	NOK 208,900	-
Maximum deduction for payments to individuals Saving for retirement	NOK 25,000	NOK 25,000	-

Allowance for travel between home and work			
Rate per km	NOK 1.90	NOK 1.90	-
Lower limit of the deduction	NOK 12,000	NOK 12,000	-
Upper limit	NOK 120,000	NOK 120,000	-
Maximum allowance for donations to voluntary organisations	NOK 25,000	NOK 25,000	-
Maximum deduction for paid trade union dues, etc.	NOK 8,700	NOK 8,950	2.9%
Home Savings for Youth Below the Age of 34 (BSU)			
Tax deduction rate	10%	10%	-
Maximum annual savings	NOK 27,500	NOK 27,500	-
Maximum total savings under the scheme	NOK 300,000	NOK 300,000	-
Parental allowance for documented childcare expenses of children			
Upper limit[13]			

One child	NOK 15,000	NOK 15,000	-
Supplement per child beyond the first	NOK 10,000	NOK 10,000	-
Work allowance for young people covered by the pilot scheme[14]			
Maximum allowance	NOK 125,000	NOK 130,000	4%
Threshold for de-escalation	NOK 345,000	NOK 358,800	4%
Tapering rate	40%	40%	-
Wealth tax[15]			
Municipality			
Threshold	NOK 1,900,000	NOK 1,990,000	4.7%
Rate	0.35%.	0.35%.	-
Central government			
Threshold, Bracket 1	NOK 1,900,000	NOK 1,990,000	4.7%
Rate, Bracket 1	0.65%	0.65%	-
Threshold, Bracket 2	NOK 21.5 million	NOK 21.5 million	-
Rate, Bracket 2	0.75%.	0.75%.	-

Valuation[16]

Low-valuation primary residence[17]	25%	25%	-
Primary residence	70%	70%	-
Secondary residence (and assigned debt)	100%	100%	-
Equities (incl. commercial property) and assigned debt	80%	80%	-
Operating assets (and assigned debt)	70%	70%	-

Financial activity tax

Financial activity tax on payrolls	5%	5%	-
Financial activity tax on profits	3%	3%	-

Depreciation rates

Asset group a (office machinery, etc.)	30%	30%	-
Asset group b (acquired business value)	20%	20%	-
Asset group c (heavy goods vehicles, lorries, buses, vans, etc.)	24%	24%	-

Asset group d (passenger cars, machinery and inventory, etc.)	20%	20%	-
Asset group e (ships, vessels, rigs, etc.)	14%	14%	-
Asset group f (aircraft, helicopters)	12%	12%	-
Asset group g (transmission and transfer facilities) Distribution of electricity and electrotechnical equipment in power companies)	5%	5%	-
Asset group h (buildings and installations, hotels, etc.)[18]	4 (6/10/20)%	4 (6/10/20)%	-
Asset group i (office buildings)	2%	2%	-
Asset group j (technical installations in commercial and other commercial buildings)	10%	10%	-

[1] The Action zone for Finnmark and Nord-Troms includes all 18 municipalities in Finnmark in addition to the municipalities Karlsøy, Storfjord, Kåfjord, Skjervøy, Nordreisa, Kvænangen and Lyngen in North Troms.

[2] The tax rate on ordinary income for businesses subject to financial activity tax is 25 per cent in both 2026 and 2027.

[3] Since calculated corporation tax is deducted from the special tax base, a formal tax rate of 71.8 per cent will correspond to an effective tax rate of 56 per cent.

[4] Since resource rent-related corporation tax is deducted from the resource rent tax base, a formal tax rate of 57.7 per cent will correspond to an effective tax rate of 45 per cent.

[5] There is a bottom deduction from the resource rent tax on aquaculture of NOK 70 million per group.

[6] Since resource rent-related corporation tax is deducted from the resource rent tax base, a formal tax rate of 32.1 per cent will correspond to an effective tax rate of 25 per cent.

[7] Self-employed persons engaged in fishing, as well as childcare in their own home (children under the age of 12 or with special care needs) pay National Insurance contributions on self-employment income at the rate of 7.6 per cent in 2026 and 7.4 per cent in 2027. The lower National Insurance contribution rate for fishing is related

to the fact that these industries pay product tax, which is intended to cover, inter alia, the difference between this rate and the rate for other self-employment income.

[8] In zone Ia, employer's National Insurance contributions shall be paid at a rate of 10.6 per cent until the difference between what the enterprise pays in employer's National Insurance contributions at this rate and what the enterprise would have paid in employer's National Insurance contributions at a rate of 14.1 per cent is equal to the tax-free allowance. For the excess tax base, the rate of 14.1 per cent is applied. In 2027, the tax-free allowance is NOK 850,000 per enterprise.

[9] For persons covered by the tax deduction for pension income, the highest effective marginal tax rate may be up to 50.2 per cent in both 2026 and 2027.

[10] Includes corporation tax and an upward adjustment factor for dividends, etc. In both 2026 and 2027, corporation tax is 22 per cent and the upward adjustment factor for dividends, etc., is 1.72.

[11] Taxpayers with both wage income, etc., and pension income will receive the total of the minimum deductions from wage income and pension income. The upper limit on the minimum allowance against wage income applies as the upper limit on the sum of the minimum allowances.

[12] The income-independent deduction from the reindeer husbandry allowance is NOK 99,600, and the maximum allowance is NOK 208,900 in 2027.

[13] For children aged 12 and over with special care needs, the limits of NOK 25,000 for one child and NOK 15,000 per child will be retained beyond the first in 2027.

[14] From 2026, a pilot scheme will be implemented where a random sample of young people, born 1991-2006, receive an additional deduction from earned income for a period of five years. In 2027, the maximum deduction is NOK 130,000, which reduces tax by up to NOK 28,600. The deduction is reduced by 40 per cent of income above NOK 358,800. This means that the deduction is fully phased out at an income of NOK 683,800.

[15] The thresholds are for single taxpayers. For spouses, whose taxes are assessed jointly on joint wealth, the thresholds are double those specified in the table.

[16] The valuation applies to assets owned directly by the taxpayer liable for wealth tax.

[17] Low-valuation primary residence apply to property values up to NOK 14 million in both 2026 and 2027.

[18] Livestock buildings in agriculture can be depreciated at an increased rate of 6 per cent. Buildings with such a simple structure that their useful life must be assumed not to exceed 20 years, can be depreciated at a rate of 10 per cent. The rate of 10 per cent also applies to facilities where the useful life must be assumed not to exceed 20 years. Costs for the establishment of fruit and berry fields can be depreciated on a balance basis at a rate of 10 and 20 per cent, respectively.

Source: Ministry of Finance.

Table 1.6 presents the current rates for value added tax and excise duties, as well as the proposed rates for 2027. All excise duties have generally been adjusted upwards by 2.7 per cent

to take into account expected inflation. Minor deviations may be due to rounding of the rates. Reference is also made to the decision on indirect taxes proposed in this proposition.

Table 1.6 Tax rates in 2026 and proposed rates for 2027

Tax category	2026	Sugges-tions 2027	Change in Pct.
Value added tax, per cent of sales value			
Standard rate	25	25	-
Reduced rate	15	15	-
Low rate	12	12	-
Tax on alcohol			
Spirits-based beverages above 0.7 volume per cent, NOK per vol.pst. per litre	9.23	9.48	2.7
Other alcoholic beverages from 4.7 to 22 volume per cent, NOK per vol.pst. per litre	5.41	5.56	2.8
Other alcoholic beverages up to and including 4.7 volume per cent, NOK per litre			
0.0–0.7 volume per cent	-	-	-
0.7–2.7 volume per cent	3.72	3.82	2.7

2.7–3.7 volume per cent	13.98	14.36	2.7
3.7–4.7 volume per cent	24.20	24.85	2.7
Fermented alcoholic beverages from 3.7 to 4.7 volume per cent produced at small breweries.	varies	varies	-

Tax on tobacco products

Cigars, NOK per 100 grams	331	340	2.7
Cigarettes, NOK per 100 pcs	331	340	2.7
Smoking tobacco, NOK per 100 grams	331	340	2.7
Snus, NOK per 100 grams	102	105	2.9
Chewing tobacco, NOK per 100 grams	135	139	3.0
Cigarette paper, NOK per 100 pcs	5.07	5.21	2.8
E-liquids containing nicotine, NOK per 100 ml	538	553	2.8
Tobacco for heating, NOK / 100 grams	331	340	2.7
Other nicotine products, NOK per 100 grams	50.79	52.16	2.7

Registration tax on vehicles

Passenger cars, etc.

All passenger cars			
Kerb weight, NOK per kg			
first 500 kg	0	0	-
Rest	12.71	13.05	2.7
Passenger cars, etc., with internal combustion engine			
Kerb weight, NOK per kg			
first 1,200 kg	0	0	-
Rest	260	267	2.7
CO_2 emissions, NOK per g/km			
first 100 g/km	800	822	2.8
next 50 g/km	1,600	1,643	2,7
next 75 g/km	3,200	3,286	2.7
Rest	5,000	5,135	2.7
Vans class 2.			
Kerb weight, NOK per kg			
first 1,200 kg	0	0	-
Rest	30	31	3.3

CO_2 emissions, NOK per g/km			
first 100 g/km	450	462	2.7
next 50 g/km	600	616	2.7
Rest	1,200	1,232	2.7
Motorhomes.			
Kerb weight, NOK per kg			
first 500 kg	0	0	-
next 700 kg	6.71	6.89	2.7
next 200 kg	16.72	17.17	2.7
next 100 kg	52.26	53.67	2.7
Rest	60.78	62.42	2.7
Piston displacement	varies	varies	-
Motorcycles.[1]			
Piston displacement tax, NOK per cm^3			
first 500 cm^3	0	0	-
next 400 cm^3	36.33	37.31	2.7
Rest	84.90	87.19	2.7
CO_2 emissions, NOK per g/km			

first 75 g/km	0	0	-
next 60 g/km	808.35	830.18	2.7
Rest	1,093.01	1,122.52	2.7
Snowmobiles.			
Kerb weight, NOK per kg			
first 100 kg	17.06	17.52	2.7
next 100 kg	34.13	35.05	2.7
Rest	68.23	70.07	2.7
Engine power, NOK per kW			
first 20 kW	27.40	28.14	2.7
next 20 kW	54.83	56.31	2.7
Rest	109.63	112.59	2.7
Piston displacement, NOK per cm^3			
first 500 cm^3	0	0	-
Rest	12.00	12.32	2.7
Minibuses.			
Percentage of passenger car tax	23	23	-

Traffic insurance tax, NOK per day[2]			
Passenger cars, vans, etc.	6.52	6.70	2.8
Diesel cars without factory-fitted particulate filter	8.10	8.32	2.7
Motorcycles	5.51	5.66	2.7
Tractors. mopeds, etc.	0.39	0.40	2.6
Electric cars	9.16	9.41	2.7
Annual weight-based tax	varies	varies	-
Re-registration fee	varies	varies	-
Road usage tax on fuel			
Petrol, NOK per litre	3.77	3.37	-10.6
Mineral oils, NOK per litre	2.28	1.84	-19.3
Bioethanol, NOK per litre	2.17	2.23	2.8
Biodiesel, NOK per litre	2.28	1.84	-19.3
Natural gas, NOK per Sm^3	3.12	3.20	2.6

LPG, NOK per kg	4.07	4.18	2.7
Electricity tax, øre/kWh			
Standard rate	7.13	7.32	2.7
Reduced rate	0.60	0.60	-
Tax on lubricating oil, NOK/litre	2.68	2.75	2.6
CO_2 tax on mineral products			
Petrol, NOK per litre	3.80	4.40	15.8
Mineral oils, NOK per litre			
general rate	4.42	5.13	16.1
non-ETS domestic aviation	4.18	4.85	16.0
domestic shipping subject to ETS[3]	2.15	2.59	20.5
fishing in distant waters	1.11	1.14	2.7
fishing in both near and distant waters	2.76	3.13	13.4
Natural gas, NOK per Sm^3			
general rate	3.26	3.78	16.0

domestic shipping subject to ETS[3]	1.59	1.93	21.4
fishing in distant waters	0.82	0.84	2.4
fishing in both near and distant waters	2.04	2.32	13.7
greenhouse industry	0.95	2.71	185.3
chemical reduction, etc.[4]	-	0.95	New
LPG, NOK per kg			
general rate	4.92	5.70	15.9
domestic shipping subject to ETS[3]	2.40	2.92	21.7
fishing in distant waters	1.23	1.26	2.4
fishing in both near and distant waters	3.08	3.48	13.0
greenhouse industry	1.43	4.08	185.3
chemical reduction, etc.[4]	-	1.43	New
Waste incineration tax[5], NOK per tonne CO_2	848	871	2.7
Tax on HFCs and PFCs, NOK per tonne CO_2 equivalents	1,639	1,900	15.9
Tax on SF_6, *NOK/kg*			

pure SF_6	38,517	44,650	15.9
SF_6 included in products[6]	7,708	8,930	15.9
CO_2 tax in the petroleum sector			
mineral oils, NOK per litre	2.92	3.00	2.7
natural gas[7], NOK per Sm^3	2.57	2.64	2.7
natural gas discharged into the atmosphere, NOK per Sm^3	23.53	27.28	15.9
Sulphur tax, øre/litre	16.00	16.43	2.7
Tax on NO_x, NOK/kg	26.94	27.67	2.7
Tax on farmed fish, NOK/kg	0.985	1.01	2.5
Tax on wild marine resources, percentage of gross sales amount less fee to fishermen's sales association	0.42	0.42	-

Tax on wind power, øre/kWh	2.42	2.49	2.9
Tax on sugar, NOK/kg	9.67	9.93	2.7
Tax on beverage packaging, NOK per unit			
Base fee, disposable packaging	1.45	1.49	2.8
Environmental tax			
glass and metal	7.06	7.25	2.7
Plastic	4.27	4.39	2.8
cardboard and cardboard	1.74	1.79	2.9
Air passenger tax, NOK per passenger			
Low rate	61	63	3.3
High rate	350	359	2.6
Stamp duty, per cent of sales value	2.5	2.5	-

[1] Motorcycles for which CO_2 emissions are not registered are subject to tax per unit and tax on engine power, in addition to piston displacement tax.

[2] The tax that each insurance policy triggers is calculated based on the tax rates that applied when the insurance started to run. For insurance policies that were subscribed or had their main expiry date before 1 March 2026, the 2025 rates apply. The 2026 rates apply to insurance policies that were subscribed or had their main

expiry date between 1 March 2026 and 28 February 2027. The 2027 rates apply to insurance policies that are subscribed or have their main expiry date after 1 March 2027.

[3] The reduced rate will be extended to offshore vessels subject to ETS from 1 January 2027 (see section 10.12.3).

[4] It is proposed to introduce a tax on natural gas and LPG for chemical reduction, etc., see section 10.12.3.

[5] From 1 January 2026, only non-ETS businesses will be covered by the tax.

[6] The rate corresponds to 20 per cent of the ordinary rate and reflects that a proportion of the gas will be released over the lifetime of the products.

[7] The rate is the same for CO_2 separated from petroleum and released into air.

Source: Ministry of Finance.

1.6 Booked effects

Table 1.7 presents estimated booked tax revenues for 2027, as well as estimates for 2026 and accounting figures for 2025, broken down by chapter and item.

Table 1.7 Booked tax revenues broken down by chapter and item. NOK million

				Budget estimate 2026		
Chapter	Post	Designation	Accounts 2025	Saldert Budget	Projections NB27	Suggestions 2027
5501		Taxes on wealth and income.				
	70	Bracket tax, wealth tax, etc. from Personal taxpayers	134,236	158,017	164,400	153,341

	72	Community tax, etc., from personal Taxpayers	158,636	206,313	212,300	169,362
	74	Corporation taxes, etc., from non-personal taxpayers outside the petroleum sector	122,657	129,450	157,000	152,400
	76	Withholding tax, dividends	11,363	14,100	11,200	11,500
	77	Withholding tax, interest payments	34	20	20	20
	78	Withholding tax, royalties	0	1	1	1
	79	Withholding tax, rental income	16	20	15	15
5502		Financial activity tax				
	70	Tax on payrolls	3,011	3,100	3,100	3,200
	71	Tax on profits	2,777	3,900	3,000	3,400
5506	70	Tax on inheritance and gifts	60	0	0	0
5507		Tax on extraction of Petroleum				
	71	Ordinary tax on wealth and income	119,371	93,300	124,900	111,400
	72	Special tax on petroleum income	254,382	198,200	253,100	235,200

	74	Area fee, etc.	1,259	1,600	1,200	1,400
5508	70	Tax on CO_2 emissions in petroleum activities on the continental Plinth	7,886	9,600	9,900	10,900
5509	70	Tax on NO_X emissions in Petroleum activities at Continental shelf	0	1	1	1
5511		Customs revenues				
	70	Customs duties	3,384	3,300	3,800	3,175
	71	Auction revenues from tariff quotas	381	300	320	320
5521	70	Value added tax	397,872	420,970	421,000	444,630
5526	70	Tax on alcohol	16,526	16,300	16,800	16,900
5531	70	Tax on tobacco products, etc.	7,816	7,700	7,900	7, 900
5536		Tax on motor vehicles, etc.				
	71	One-time registration fee	7,895	7,180	7,875	7,650
	72	Traffic insurance tax	9,811	9,290	9,150	9,675
	73	Annual weight-based tax	282	300	280	290

	75	Re-registration fee	1,817	1,900	1,900	1,990
5538		Road usage tax on fuel				
	70	Road usage tax on petrol	3,065	2,770	1,400	2,470
	71	Road usage tax on auto diesel	6,297	5,220	3,050	3,800
	72	Road usage tax on natural gas and LPG	4	3	1	1
5541	70	Electricity tax	9,882	6,225	6,500	6,000
5542	71	Tax on lubricating oils, etc.	119	125	125	130
5543		Environmental tax on minerals Products, etc				
	70	CO_2 tax on mineral products	18,091	19,532	17,500	21,126
	71	Sulphur tax	2	2	2	2
5546	70	Waste incineration tax	658	690	580	600
5548		Environmental tax on certain greenhouse gases				
	70	Tax on HFCs and PFCs	443	540	500	537
	71	Tax on SF_6	113	170	150	179
5549	70	Tax on NO_X	43	45	50	50

5550	70	Environmental tax on pesticides	93	65	65	65
5551		Taxes related to mineral operations				
	70	Tax on subsea limestone extraction, etc.	1	1	1	1
	71	Remuneration relating to minerals	23	23	51	24
5552	70	Tax on farmed fish	1,555	1,510	1,550	1,580
5553	70	Tax on wild marine Resources	142	130	140	140
5554	70	Tax on wind power	330	385	380	395
5557	70	Tax on sugar, etc.	198	220	220	211
5559		Tax on beverage packaging				
	70	Base tax on disposable packaging	3,032	3,100	3,150	3,300
	71	Environmental tax on cardboard	58	65	50	50
	72	Environmental tax on plastics	47	50	40	40
	73	Environmental tax on metals	9	15	10	10

	74	Environmental tax on glass	5	5	5	5
5561	70	Air passenger tax	1,843	1,900	1,860	1,950
5565	70	Stamp duty	14,653	15,500	14,650	15,700
		Sectoral taxes[1]	5,099	5,173	5,174	5,550
5583	70	Frequency and number tax	677	430	427	438
5584	70	Abolished taxes, and interest and Compulsory fines on excise duties	-16	0	0	0
5700		National Insurance Scheme revenues				
	71	National Insurance contributions	196,958	231,189	229,900	213,460
	72	Employer's National Insurance contributions	274,365	283,011	284,000	296,841
		Total	1,799,262	1,862,955	1,980,692	1,919,325

[1] The changes in sectoral taxes are shown in Table 1.1 and Chapter 13.

Source: Ministry of Finance.

Table 1.8 shows booked effects of proposed new rule changes in 2027, broken down by chapter and item.

Table 1.8 Estimated booked revenue effects of the tax programme for 2027, broken down by chapter and item. Calculated in relation to the benchmark system for 2027. NOK million

Chap.	Post	Designation	Change
5501		Taxes on wealth and income[1]	
	70	Bracket tax and wealth tax, etc.	-109
	72	Community tax, etc., from personal taxpayers	-1,292
	74	Corporation taxes, etc., from non-personal taxpayers outside the petroleum sector	0
	76	Withholding tax on dividends	0
	77	Withholding tax on interest payments	0
	78	Withholding tax on royalty payments	0
	79	Withholding tax on rent payments for certain physical assets	0
5502		Financial activity tax	
	70	Tax on payrolls	0
	71	Tax on profits	0
5506	70	Tax on inheritance and gifts	0
5507		Tax on petroleum production	
	71	Ordinary tax on wealth and income	0
	72	Special tax on petroleum income	0

	74	Area fee, etc.	0
5508	70	Tax on CO_2 emissions in the petroleum sector on the continental shelf	0
5509	70	Tax on NO_X emissions in the petroleum sector on the continental shelf	0
5511		Customs revenues	
	70	Customs duties	-625
	71	Auction revenues from tariff quotas	0
5521	70	Value added tax	3,130
5526	70	Tax on alcohol	0
5531	70	Tax on tobacco products, etc.	0
5536		Tax on motor vehicles, etc.	
	71	One-time registration fee	0
	72	Traffic insurance tax	-25
	73	Annual weight-based tax	0
	75	Re-registration fee	0
5538		Road usage tax on fuel	
	70	Road usage tax on petrol	-230
	71	Road usage tax on auto diesel	-850

	72	Road usage tax on natural gas and LPG	0
5541	70	Electricity tax	0
5542	71	Tax on lubricating oils, etc.	0
5543		Environmental tax on mineral products, etc.	
	70	CO_2 tax on mineral products	1,926
	71	Sulphur tax	0
5546	70	Waste incineration tax	0
5548	70	Tax on hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs)	57
	71	Tax on SF_6	19
5549	70	Tax on NO_X	0
5550	70	Environmental tax on pesticides	0
5551		Taxes relating to mineral operations	
	70	Tax on subsea limestone extraction, etc.	0
	71	Remuneration relating to minerals	0
5552	70	Tax on farmed fish	0
5553	70	Tax on wild marine resources	0

5554	70	Tax on wind power	0
5557	70	Tax on sugar, etc.	-9
5559		Tax on beverage packaging	
	70	Base tax on disposable packaging	0
	71	Environmental tax on cardboard	0
	72	Environmental tax on plastics	0
	73	Environmental tax on metals	0
	74	Environmental tax on glass	0
5561	70	Air passenger tax	0
5565	70	Stamp duty	0
		Sectoral taxes[2]	51.5
5583	70	Frequency and number fee.	0
5700		National Insurance Scheme revenues	
	71	National Insurance contributions	-4,940
	72	Employer's National Insurance contributions	-59

[1] Effects apply to the central and local government sectors. Reference is made to Section 3.7 for a discussion of municipal tax revenues.

[2] The changes in sectoral taxes are shown in Table 1.9 and Chapter 13.

Source: Ministry of Finance.

Report No. 2 (2025–2026) to the Storting, *Revised National Budget 2026*, Box 3.4 describes how, as from the 2027 budget, the Ministry of Finance has adjusted the calculation of the structural budget balance so that it is the accrued effect of the tax programmes that is included, not the booked one. In this way, the structural deficit in each year corresponds better with the effect of the tax programme on the economy in the budget year. The calculation of the structural non-oil budget balance is described in more detail in Meld. St. 1 (2026–2027) *National Budget 2027*, Appendix 1.

This revision also means that purely technical accounting aspects of tax changes no longer have a bearing on the fiscal policy stance. The Storting still needs to be informed of the booked effects of each proposal. The distribution of the booked changes by chapter and item is shown in Table 1.8. The booked effect of each proposal is shown in Table 1.9 in the fiscal year.

Table 1.9 Estimated booked revenue effects in 2027 of the Government's proposed tax programme for 2027. Negative numbers signify easing. The estimates have been calculated in relation to the benchmark system for 2027. NOK million

Personal income tax	**-6,370**
Reduce National Insurance contributions on wages/benefits and self-employment income by 0.2 per cent units	-4,930
Increase the personal allowance to NOK 120,180	-1,040
Adjustments to the pension tax deduction	-335
Change the rules for company car taxation	-325
Nominal continuation, interaction effects, etc.	260
Wealth tax	**-30**

Retain thresholds for stage 2 and for primary residences with a low valuation nominally	100
Increase the bottom deduction	-130
Business taxation	**0**
Skattefunn – maximum deduction basis at group level	0
Limit the right to deduct resource rent tax on aquaculture	0
Climate and environmental taxes	**1,976**
Further increase in climate taxes	2,145
Compensation to public carriers	-26
Increase the reduced CO_2 tax on domestic shipping subject to ETS	88
Introduce a reduced rate for offshore vessels subject to ETS	-275
Introduce a CO_2 tax for undertakings involved in chemical and metallurgical processes	33
Increase the CO_2 tax on LPG and natural gas for the greenhouse industry	11
Car taxes	**-1,105**
Reduce the traffic insurance tax for electric vans	-25
Reduce the road usage tax on mineral oils and biodiesel by NOK 0.50 per litre	-850
Reduce the road usage tax on petrol by NOK 0.50 per litre	-230
Other excise duties and customs duties	**-634**

Change the sugar tax exemption	-9
Reduce the remaining customs duty on clothing and textiles to a common rate of 5 percent.	-625
Value added tax	**3,130**
Reduce the threshold in the exemption for electric cars from NOK 300,000 to NOK 150,000	3,150
Exempt transport of postal items from VAT	-20
Sectoral taxes	**51.5**
Increased sectoral tax under the Ministry of Health and Care Services	10.2
Increased sectoral tax under the Norwegian Metrology Service	6.3
Increased sectoral tax under the Norwegian Communications Authority	6.5
Increased sectoral tax under the Norwegian Water Resources and Energy Directorate	22.0
Increased sectoral tax under the Norwegian Ocean Industry Authority	6.5
Booked effect in 2027 of proposed tax changes	**-2,982**

Source: Ministry of Finance.

1.7 Distribution of public tax revenues

Table 1.10 provides a general overview of the main groups of taxes and the parts of the public sector that receive revenues from each main group. Total tax revenues are estimated at NOK 2,305 billion in 2026. Of this, about 88 per cent accrues to central government, 11 per cent to local government and 1 per cent to county municipalities.

Table 1.10 Accrued taxes by tax creditor. Estimates for 2026. NOK billion

	Total	Central government	Municipality	County
Personal taxpayers	*820.7*	*559.1*	*218.2*	*43.5*
Tax on ordinary income	449.7	200.6	205.6	43.5
Tax on personal income	128.0	128.0	-	-
National Insurance contributions	206.4	206.4	-	-
Wealth tax	36.6	24.0	12.6	-
Companies (arrears)	*151.6*	*150.0*	*1.4*	*0.3*
Income tax (including power plants)	150.5	148.9	1.4	0.3
Wealth tax	1.1	1.1	0.0	-
Financial activity tax	*6.5*	*6.5*	*0.0*	*0.0*
Tax on payrolls	3.1	3.1	-	-
Tax on profits	3.4	3.4	-	-
Property tax	*18.4*	*-*	*18.4*	*-*

Employer's National Insurance contributions	*288.7*	*288.7*	-	-
Fees	*526.0*	*526.0*	-	-
Value added tax	426.0	426.0	-	-
Excise duties and customs duties[1]	100.0	100.0	-	-
Petroleum	*419.2*	*419.2*	*0.0*	*0.0*
Tax on income	408.3	408.3	-	-
Tax on extraction, etc,	10.9	10.9	-	-
Other taxes	*73.7*	*67.7*	*4.9*	*1.0*
National Insurance and pension premiums, other central government accounts[2]	42.7	36.8	4.9	1.0
Tax on dividends foreign shareholders	11.2	11.2	-	-
Other taxes[3]	19.7	19.7	-	-

Total taxes	2,304.8	2,017.1	242.9	44.8

[1] Excluding certain excise duties and sectoral taxes that are recognised as taxes in the central government budget but are grouped as property income or user payments in the national accounts.

[2] These include the Norwegian Public Service Pension Fund.

[3] This includes some revenue items that are grouped as tax revenues in the national accounts but are not recognised as tax revenues in the fiscal budget.

Source: Ministry of Finance.