

**PARTICIPANT AGREEMENT**  
**TO THE SUPPLEMENTARY AGREEMENT FOR THE PERIOD 2026–2027**  
**TO THE NO<sub>x</sub>-AGREEMENT 2018-2025**

**Participation in the Supplementary agreement**

On 5 May 2022, the Construction Products Association, the Norwegian Fishing Vessel Owners Association, the Norwegian Seafood Federation, the Coastal Shipowners' Association, the Norwegian High-speed Craft Association, Association of Norwegian Municipal Enterprises, the Federation of Norwegian Aviation Industries, the Norwegian Hospitality Association, the Norwegian Fishermen's Association, the Norwegian Shipowners' Association, the Norwegian District Heating Association, the Federation of Norwegian Industries, the Confederation of Norwegian Enterprise, the Norwegian Oil and Gas Association and the Federation of Norwegian Coastal Shipping (hereinafter referred to as the "the Business Organisations") and the Ministry of Climate and Environment, on behalf of the Norwegian State, entered into the Supplementary agreement for the period 2026-2027 to the *Environmental Agreement Concerning Reduction of NO<sub>x</sub> Emissions for the Period 2018–2025*, (NO<sub>x</sub> Agreement 2018–2025), hereinafter referred to as the Supplementary agreement 2026-2027.

The Parties to the Environmental Agreement Concerning Reduction of NO<sub>x</sub> Emissions for the period 2018-2025 have agreed to extend the duration of the Agreement by two years. Extended duration implies determination of an emission ceiling for the years 2026 and 2027, and that the Agreement gives a basis for exemption from the tax on NO<sub>x</sub> emissions until 31 December 2027. Extended duration also leads to adjustment of some dates and deadlines given by the Agreement. Moreover, provisions of the NO<sub>x</sub> Agreement 2018-2025 and the Participation agreement 2018-2025 apply.

By signing this Participant Agreement ("the Participant Agreement"), the enterprise joins the Supplementary agreement 2026-2027, prolonging the NO<sub>x</sub> Agreement 2018–2025, with following adjustments:

**A Emission ceilings**

Emission ceilings in the Supplementary agreement 2026-2027 are agreed to be:

2026 and 2027: 161,000 tonnes in total (80,500 tonnes/year on average)

Other emissions ceilings are unchanged.

**B Obligation to pay NO<sub>x</sub> tax if the Business Organisations’ obligation is not met**

If the total emissions encompassed by the Agreement are more than 3 per cent above the emission ceilings stated in article A, a tax obligation will come into effect for the relevant period. For the period 2026–2027 (the final agreement period), a tax obligation will come into effect if the total emissions encompassed by the Agreement are higher than the emission ceiling stated in article A, with reference also to the Supplementary agreement 2026-2026 article G.

**C Expiry of the NO<sub>x</sub>-tax exemption**

The Agreement does not give a basis for exemptions from the NO<sub>x</sub> tax after 31 December 2027.

**D Conflicting provisions**

In the event of conflicting provisions between the documents, the documents shall apply in the following order: Supplementary agreement 2026-2027, Participant Agreement 2026-27, NO<sub>x</sub> Agreement 2018–2025, Participant Agreement 2028-2025.

**E Completion of form and signature**

By sending in a signed Participant Agreement, the enterprise requests to become affiliated with the Supplementary agreement 2026–2027 and to receive a Participant Certificate. Company confirmation and authorisation must be provided in order to document that the person signing is authorised to do so on behalf of the company.

The enterprise must use the digital affiliation through the NO<sub>x</sub> Fund’s electronic portal ([www.noxfondet.no](http://www.noxfondet.no)).

Name of enterprise: \_\_\_\_\_

Organisation number: \_\_\_\_\_

Postal address: \_\_\_\_\_

Contact person: \_\_\_\_\_

E-mail: \_\_\_\_\_

Phone: \_\_\_\_\_

If you are a foreign enterprise, provide information about the Norwegian representative

The enterprise's name: \_\_\_\_\_

The point of contact's name: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signature

Name in block letters