

Unofficial translation,  
only the Norwegian version is authentic

**SUPPLEMENTARY AGREEMENT FOR THE PERIODE 2026-2027**  
**to**  
**ENVIRONMENTAL AGREEMENT CONCERNING REDUCTION OF**  
**NO<sub>x</sub> EMISSIONS FOR THE PERIOD 2018–2025**  
**(the “NO<sub>x</sub> Agreement 2018–2025”) of 24 May 2017**

**On 5 May 2022, between**  
**the Norwegian State, represented by the Ministry of Climate and**  
**Environment,**  
**and**  
**Association of Norwegian Municipal Enterprises, the Construction**  
**Products Association, the Norwegian Fishing Vessel Owners Association,**  
**the Norwegian Seafood Federation, the Coastal Shipowners' Association,**  
**the Norwegian High-speed Craft Association, 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**  
**(referred to as the “Business Organisations”)**  
**(referred to jointly as “the Parties”), the following amendment to the NO<sub>x</sub>**  
**Agreement 2018–2025 has been entered into:**

**A. Background and purpose**

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 Environmental Agreement of 24 May 2017 apply.

**B. Emission ceilings**

Emission ceilings in the NO<sub>x</sub> Agreement 2018-2025 were determined by the Ministry of Climate and Environment by letter of 18 December 2017, cf. Articles

2.2 and 2.3 of the Environmental Agreement. Following the extended duration of the Agreement an emission ceiling for 2026-2027 has been agreed upon.

The emission ceilings are as follows:

2018 and 2019: 202,510 tonnes in total (101,255 tonnes/year on average)

2020 and 2021: 192,510 tonnes in total (96,255 tonnes/year on average)

2022 and 2023: 182,510 tonnes in total (91,255 tonnes/year on average)

2024 and 2025: 172,510 tonnes in total (86,255 tonnes/year on average)

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

### **C. Exempt from paying NO<sub>x</sub> tax**

In article 2.7 of the Agreement the last sentence is replaced by the following text: "The Agreement does not give a basis for exemptions from the NO<sub>x</sub> tax after 31 December 2027."

### **D. Notification to ESA**

Notification of the Supplementary Agreement shall be given to the EFTA Surveillance Authority (ESA) for approval of the tax exemption with respect to the state aid rules of the EEA Agreement, cf. Article 2.8 of the NO<sub>x</sub> Agreement. The Agreement does not give a right to a tax exemption for the years 2026-2027 prior to approval being granted by ESA.

### **E. Exchange of data and other information**

Article 3 of the Agreement sets deadlines that are amended as follows:

In article 3.1 and article 3.2 the text "the years 2019-2026" is replaced by the text "the years 2019-2028". In article 3.3 the text "By 1 July 2026" is replaced by the text "By 1 July 2028".

### **F. Monitoring and control of compliance with the environmental obligations**

Article 4 of the Agreement sets deadlines that are amended as follows:

In the second paragraph the text "By 1 May in 2020, 2022, 2024 og 2026, the Norwegian Environment Agency shall provide the Parties" is replaced by the text "By 1 May in 2020, 2022, 2024, 2026 and 2028, the Norwegian Environment Agency shall provide the Parties".

In the third paragraph the text "By 15 June in 2020, 2022, 2024 and 2026, the Norwegian Environment Agency shall make a final determination" is replaced by the text "By 15 June in 2020, 2022, 2024, 2026 and 2028 the Norwegian Environment Agency shall make a final determination".

**G. Obligation to pay tax in the event the environmental obligation is not fulfilled**

Article 5 of the Agreement specifies a time span that is amended as follows:  
In the second paragraph of article 5.4 the text "For the period 2024–2025 (the final agreement period), a tax obligation will come into effect ....." is replaced by the text "For the period 2026–2027 (the final agreement period), a tax obligation will come into effect .....".

**H. Entry into force**

This Supplementary Agreement shall enter into force when it is signed.

Oslo, dated 5 May 2022

The State, represented by the Ministry of Climate and Environment

- Association of Norwegian Municipal Enterprises
- The Construction Products Association
- The Norwegian Fishing Vessel Owners Association
- The Norwegian Seafood Federation
- The Coastal Shipowners' Association
- Norwegian High-speed Craft Association
- The Federation of Norwegian Aviation Industries
- The Norwegian Fishermen's Association
- The Norwegian Hospitality Association
- The Norwegian District Heating Association
- The Norwegian Shipowners' Association
- The Confederation of Norwegian Enterprise
- The Federation of Norwegian Industries
- The Federation of Norwegian Coastal Shipping
- The Norwegian Oil and Gas Association