



Skatteetaten

The Norwegian Tax Administration Annual Report for 2006



A society where everyone is willing to pay his dues

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A society where everyone is willing to pay his dues

2 In 2006 the steep increase in assessed and paid
2 taxes continued. The Tax Administration has assessed
3 NOK 666.6 billion in taxes (excluding VAT assessed
3 by Customs), an increase of nearly 14% compared
4 with the previous year. The share of paid taxes has
4 increased correspondingly.

5 In general, the Tax Administration has been
5 successful in achieving its goals, and there has been
5 innovation in several areas.

Reorganization of the Norwegian Tax Administration

6 The Storting (The Norwegian Parliament) supported
6 the reform to reorganize the Norwegian Tax
6 Administration when negotiating the budget during
7 the autumn of 2006. Preparations are underway
7 to make a suitable organization of the Tax
7 Administration, the new regions and a new structure
7 for the Tax Appeal Boards. The aim is to formally
7 implement the new regions by 1 January 2008. The
7 Tax Administration management and the service
7 organisations are involved in this work.

8 Various organizational measures have been made
12 with the new, reformed Tax Administration in mind.
12 Payroll and accounting are centralized in a separate
15 unit in Lillehammer, and a central accounting unit
15 for taxes has been established in Grimstad.



New Director General of Taxes

Svein Kristensen was appointed Director General of Taxes in December 2006, after having served in the position since former Director General of Taxes Bjarne Hope died in June 2006. Svein Kristensen has wide experience from central positions in the state and in the Directorate of Taxes; his previous position was Head of the Assessment Division and Deputy Director General of the Directorate.

Director General of Taxes Svein Kristensen

The Tax Administration makes it easier to do what is right

User surveys conducted in 2006 show that the public mainly has a better impression of the Tax Administration now than previously. More taxpayers find the Tax Administration's information materials easily available. Those who have visited the Tax Administration's website are well pleased with the search functions, the orderliness and the updating.

The Tax Administration has established binding aims for the desired and expected service level within most areas of the administration. The service declaration from the Tax Administration tells you which service the public may expect from the administration. Here, the public will find information on where to turn to and which rights and duties they have.

The service declarations apply to the most common cases. In certain cases, the taxpayer or the party obliged to pay duty may ask to see the case file relating to his/her case. We would like the service declarations to help us further improve our services and products. In most cases, the state upholds the commitments stated in the service declarations.

The Tax Administration has started the work of building up a professional and nationwide information service (Skatteopplysningen – the Tax Hotline). The hotline will have one telephone number for the whole country, and the public will be met with courteous and professional service.

Electronic filing through Altinn has been well received. The business sector finds that the dialogue with the Tax Administration now takes less time and runs more smoothly than before. For 2005, the work load reduction to the business sector as a benefit of electronic reporting and filing was estimated to be 477 full-time equivalents, and in 2006 the reduction is estimated to be 64 further full-time equivalents.

Along with its own website, the Tax Administration is also an important contributor to the public web portals Altinn(All-In) and MinSide (MyPage). In 2006, for instance, a joint change of address notification service was set up with Norway Post, and an electronic service for individual employers to file income tax slips.

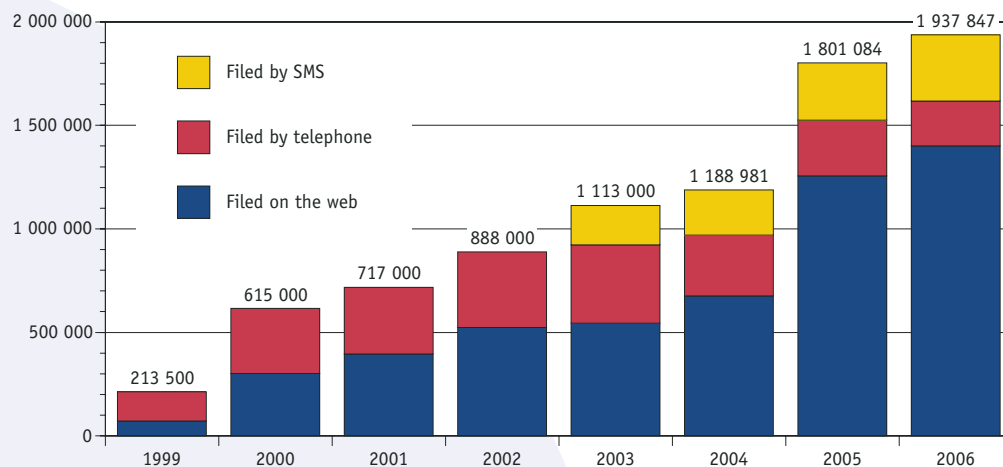
Wage earners and pensioners

The web based tax return for wage earners and pensioners has had continued success. The service was awarded the Rosing Prize by the Norwegian Computer Society for "Best Web Service of the Year 2006".

In 2006...

- 394 703 tax cards and forms for tax card amendment were filed electronically
- as many as 37% of the change of address notifications were submitted electronically
- 24.8 million searches were made in the Tax Administration's assessment records during the period when these were open to the public
- more than 60% of the tax returns from the nation's wage earners and pensioners were filed electronically, of which:
 - 1 400 030 on the web
 - 217 358 by telephone
 - 320 459 by SMS

Electronic filing of tax returns – wage earners and pensioners

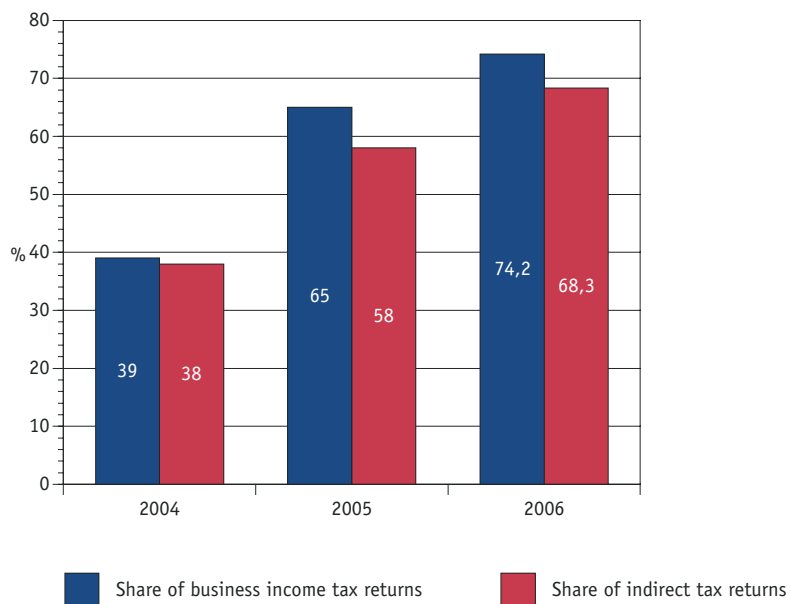


Business enterprises and self-employed persons

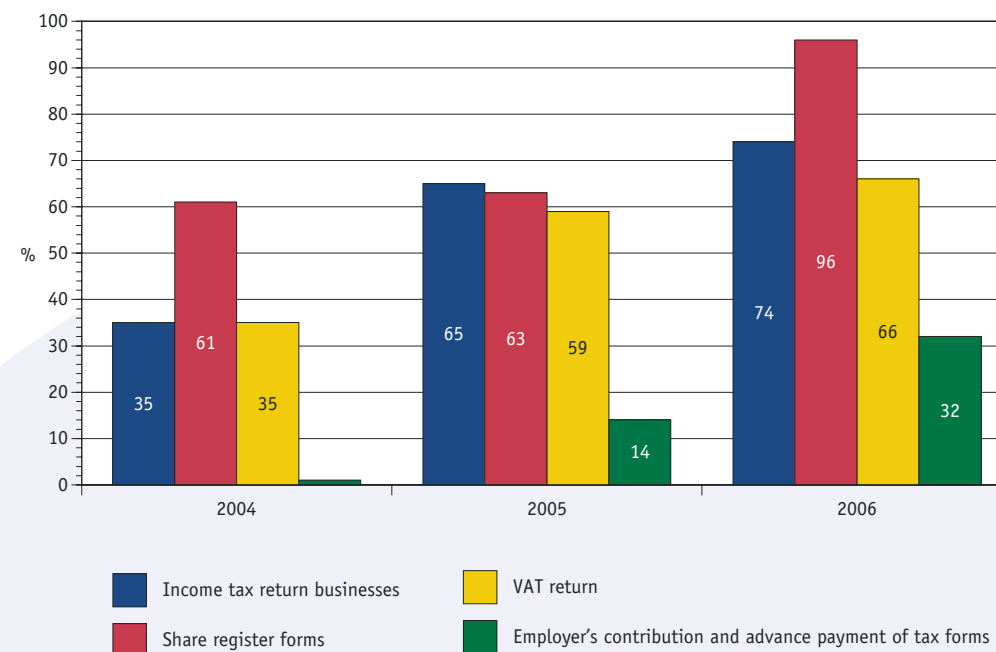
A large number of forms from the business sector were filed electronically in 2006:

- More than 74% of the tax returns from the partnerships and companies required to pay tax in arrears or in advance
- More than 70% of the VAT returns for the 5th term
- More than 46% of the payment record forms for employer's contributions for the 5th term
- The shareholder returns from nearly 96% of the businesses required to file

Electronic forms from the business sector



Electronic filing of tax returns – the business sector, VAT returns and employer's contribution and advance payment of tax forms



The case processing in the tax assessment work maintains a defined professional level

Wage earners and pensioners

To ensure a high quality of the tax assessment for wage earners and pensioners, the tax assessment offices carry out a number of compulsory controls. Annually, an analysis is performed of entries in the income tax return, including any consequences of new schemes and services, amendments to the regulations and whether the taxpayers alter their behaviour or adapt to control limits. The analysis shows that basic data is correct to a large extent. The control potential for most entries in the tax return is relatively constant from year to year and there are no particular indications that the taxpayers have adapted to the control limits.

Self-employed and business enterprises

The Tax Administration has placed considerable efforts into raising the quality of electronic returns. Electronic filing of returns is increasing and the quality of the returns is better. This work has led to a reduction in the number of incomplete returns. This has freed up resources for extended control of businesses in 2006 compared to previous years.

The System for Assessment of Businesses (SLN) has contributed to a more efficient organization of the tax assessment and control work. Transferring returns is easier with a system which is independent of location. The transferral of returns contributes to greater equality in processing and more specialization in the work.

When the SLN was introduced, the use of resources first increased in connection with the implementation and instruction in using the system. For the fiscal year 2004, the use of resources was back at the same level as before the SLN was introduced. There were further improvements for the fiscal year 2005.

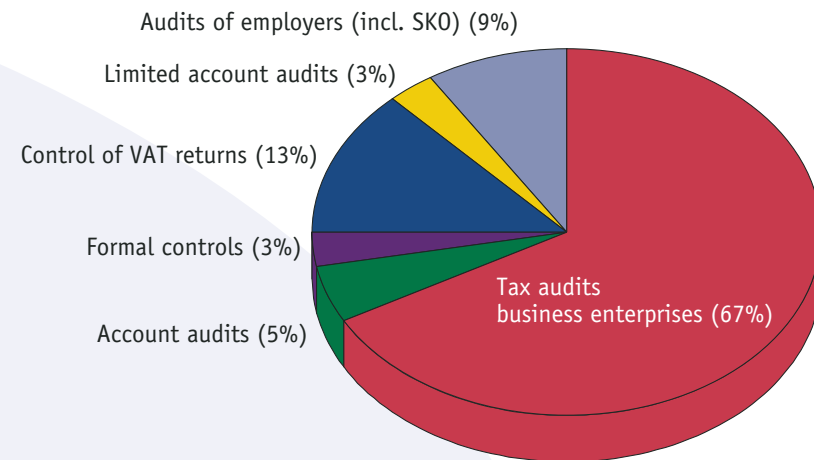
Audit activities

The number of on-site inspections conducted by the county tax assessment offices, the local tax assessment offices, and the tax collection offices was 17 321 in 2006, a slight reduction compared to 2005. Corrected amounts increased by NOK 700 million compared to the same time in 2005. Higher income corrections than previously is due to a better selection of control objects and more completed inspections of a greater extent.

Compared to 2005, income corrections following office inspections were NOK 2.6 billion higher in 2006. Although the result will not be available until 31 May 2007, this indicates that completed inspections have given a greater yield than previous years. VAT corrections are NOK 600 million higher than in 2005. The amounts disclosed by tax collectors through on-site inspections have been reduced by NOK 100 million the past year.

Increased work immigration also provides challenges to the administration. The number of foreign employees from the EEA countries has sharply increased. This creates challenges both to the tax imposition and the tax collection. Since 2004, there has nevertheless been a reduction in the total outstanding taxes to be collected. An audit team has been formed to perform an audit of employers, for foreign employers required to withhold tax and to pay employer's contributions to Norway.

Percentage distribution of control activity per sector



The Tax Administration fought black economy and tax crime

Measures to curb tax evasion and other financial fraud have high priority in the Tax Administration. The taxpayers must feel a real risk of being detected. The extent of and the accuracy in the selection of companies to be audited are important measures in this work.

Both at local and central levels of the administration, new technology, new forms of work and new working methods are being implemented in order to detect and fight back the black market economy and tax crime. The freed-up resources from the tax assessment work transferred to prioritized control work in 2006.

Tax crime units

2006 was the first full operating year when all five tax crime units of the Tax Administration were operational. The competence of investigation has been strengthened and the tax crime units have contributed to more cases being reported to the police.

Our control support systems are being developed and the staff are honing their skills of detecting tax evasion also within new markets and across national borders. To ensure a good and accurate selection of controls, resources have been earmarked in several counties for development of analysis and method.

Several networks have been established across the units to acquire specialized competence within areas such as finance, ICT, fisheries and other countries. Among other things, a more systematic control of the finance area has resulted in proposals for large assessment in arrears, and some of the cases have disclosed financial crime resulting in some severe judgements.

Cooperation with other countries

The use of the foreign exchange register and collaboration with tax authorities in other countries contribute to ensure that wealth and income are taxed in Norway. Getting foreign employees registered at the Central Office for Foreign Tax Affairs is important

in the fight against unregistered labour. Compared to 2005, 56% more foreigners on assignment in Norway or on the Norwegian continental shelf and 42% additional new foreign employers were registered in 2006.

The operational collaboration with tax authorities in other countries consists of the exchange of control information, common audits and assistance in the collection of taxes, as well as the exchange of experience in selected areas.

Norway has agreements on collection assistance with 30 countries. In 2005, Norwegian authorities collected NOK 14 million on behalf of foreign authorities and received NOK 38 million collected by foreign authorities.

Challenges of increased globalisation

There has been a considerable increase of the number of Norwegian branch offices of foreign limited companies (NUF). This growth has been seen for several years. The establishment of NUFs implies further challenges to the Tax Administration. Since they are not subject to audit, there is need for more control than for Norwegian limited companies. Being registered abroad also implies that it is more difficult to retrieve information in connection with controls. The Tax Administration has implemented a series of measures to counter the challenges associated with such companies.

The Tax Administration seeks, through active collaboration with other countries, to be a driving force for measures to reduce the use of tax havens. A common Nordic initiative to establish agreements on the exchange of information with relevant tax havens is being planned in 2007, with the support of the Nordic Council.

Further development of the tax reform

The new tax reform has required considerable resources. The participant model is implemented in the SLN, the Shareholders' Register is enhanced, and forms and guides have been revised. The Administration's staff has been trained and information has been given externally and internally.

In the long run, this work will yield results. Preliminary effect measurements show that the work to ensure the quality of the cost price of shares will give great tax revenue. The Administration is therefore highly attentive to the correct application and further development of the regulations.

The Tax Administration actively cooperates with others

The Tax Administration collaborates with a number of public administrations, actors within fishing, agriculture and the finance industry, besides the administrations under the Ministry of Finance. In work and industry, the Tax Administration collaborates amongst others with the labour and trade organizations in construction and building, the Norwegian Financial Services Association, and the accountants' and auditors' organizations.

The central collaboration forum between the Director of Public Prosecution, the National Police Directorate, the National Authority for Investigation and Prosecution of Economic and Environmental Crime (Økokrim) and the Directorate of Taxes has laid down guidelines for the operational collaboration between the Tax Administration and the Police and the Prosecuting Authority.

The Collaboration Forum against Black Economy (SMSØ) has several activities. The collaboration with Young Entrepreneurs (UE) has received international attention.

The Tax Administration carries through important projects

Large projects mostly stayed within the budget and time limits in 2006. The most important ones of these were the following:

Considerable changes have been made to the Shareholders' Register to handle the shareholder model. A new report – a statement of shares and primary capital certificates – has been developed to replace the stock list and the statement for the realization of shares et al. Considerable efforts have been put into obtaining costs, assisting the shareholders in finding costs and in verifying costs. The Administration has had two separate hotlines to answer calls from the public.

The use of our electronic services has continued to grow and the quality of received returns is improving. In 2006, several new services were made available through Altinn. The Tax Administration actively participates in the work to further enhance Altinn, and is a significant contributor in the project Altinn II, started by the Brønnøysund Register Centre. A new system for the administration of tax collection is being implemented all over the country. This solution will contribute to more efficient tax collection, better access to information and better services to the taxpayers. Pilot operations have been completed in 4 municipalities with good results. During 2007 and 2008, all tax collection offices will implement the new system.

We modernize the National Population Register

More than half a million taxpayers move each year. Hence it is important to keep it simple to notify changes of address. The change of address form on the Internet is pre-completed, making it fast and easy to report a change of address. The National Population Register takes care of updating a large number of public and private registers, so that these are automatically updated with the new address. To make it even easier to notify of a change of address, a common electronic moving and change of address service has now been developed in collaboration with Norway Post.

Altogether 1 500 enterprises, public and private, have access to the information in the National Population Register. Every year, 30 million searches are done in the National Population Register database. The public users are all national and municipal authorities that need the personal information. Of the private sector users, banks and life insurance companies are the most important users. The Directorate of Taxes considers it very important for the National Population Register to maintain a high standard.

The Tax Administration's operations in 2006

In 2006, a total of NOK 762.6 million in taxes was assessed, distributed in the following manner between the main types of taxes:

Tax revenues

	2004 billions	2005 billions	2006 billions
Total assessed tax	517.4	585.1	666.6
– Tax on income/wealth	206.9	230.0	241.5
– Petroleum tax	97.1	131.9	184.7
– National insurance contributions	61.1	63.5	67.0
– Employer's contributions	83.8	88.9	95.3
– VAT*	66.8	69.1	76.0
– Inheritance tax	1.7	1.7	2.1

* The tax authorities' share of VAT revenue.

Tax cards and advance tax withholding

Originally, nearly 3.3 million tax cards were issued for 2006. A few more taxpayers than in 2005 changed their tax cards. Between December 2005 and the end of January 2006, about 8.7% were changed; a 0.5 percentage point increase compared to the previous year.

Income tax returns in due time and of a good quality

The dispatchment and processing of the pre-completed tax returns for the fiscal year 2005 were conducted as expected. The quality of the dispatched tax returns has been good, and few errors have been reported.

The Tax Administration received 49 million background data statements

In 2006, the Directorate of Taxes received 49 million background data statements. This is more than 8 million more than in 2005. Of all the received statements, 7.5 million are statements of pay and withheld tax and 21.5 million balance and interest statements. Prior to the start of production of the pre-completed income tax return, 99.2% of the statements for 2006 were received with acceptable quality. The quality of the statements received through Altinn has been high. The share of corrected tax settlements due to errors in data provided by third parties comprises 0.45% and is at the same level as for 2005. The tax assessment offices have used significant resources on the quality assurance of statements.

Distribution of assessed tax by taxpayer group

	2004 billions	2005 billions	2006 billions
Total assessed tax	365.1	423.6	493.3
– Wage earners and pensioners	203.9	214.8	223.7
– Self-employed persons	32.2	35.2	39.5
– Companies excluding petroleum companies	31.5	41.7	45.4
– Petroleum companies	97.1	131.9	184.7

Altogether, income and wealth tax, exclusive of petroleum tax, have increased by approximately 5% from 2005 to 2006. This is a somewhat smaller increase than from 2004 to 2005 (11.2%). The increase has been the greatest for self-employed individuals (12.2%) and somewhat lower for wage earners and pensioners (4%).

More taxes from wage earners and pensioners

The increase in taxes from wage earners and pensioners is related to the development in the labour market, changes in the tax rules and the development concerning various deductions. Employment has increased by 1.2% from 2004 to 2005, and the average growth in monthly income has been 3.9% (Statistics Norway), resulting in revenue growth.

Increase in deductions and debt interests give less tax growth

There has been an overall increase in income deductions of NOK 24.4 billion, which is mainly due to an increase in the basic tax allowance. This is equivalent NOK 6.7 billion less in taxes, of which increased interest deductions as a consequence of the development in the credit market comprise NOK 700 million. Furthermore, the surtax was reduced by NOK 1.4 billion due to altered rates and breakpoints. The increase in lending also gives a reduction in wealth tax.

Debts of the households have increased while interest levels decreased in 2005. Total interest on debt has increased by NOK 2.6 billion from the fiscal year 2004 to 2005, giving an increase in the interest deduction of about NOK 728 million.

Increase in tax from companies and self-employed persons

Also for companies excluding petroleum companies there has been a considerable increase (9%) in revenue, though less than from 2004 to 2005. Tax from companies fluctuates from year to year. The increase from 2005 to 2006 (9%) is considerably lower than from 2004 to 2005 (32%), following several years of decline. The tax development is sensitive to the outcome of singular cases, investments and accrual of accounts in certain companies.

Late filing penalties and additional tax

30 000 taxpayers required to pay tax in advance were penalized for filing their tax return too late. This is the same level as the year before. Imposed late filing penalties have decreased as a total sum, possibly due to the delays being shorter than previously.

Late filing penalties of altogether NOK 27.1 million have been imposed on taxpayers required to pay tax in arrears, a small increase from the previous year. There were far more in 2005 than in the year before, but like with the advance taxpayers there are indications that the delays are shorter than before. The fairly large increase in the number of tax returns filed late may be related to the increase in new companies established following the tax reform. Many of the new companies did not file the income tax return in due time and had to be prompted.

Roughly 23 000 taxpayers required to pay tax in advance have had additional tax imposed because they either did not file the tax return or provided incorrect or incomplete information in the tax return. This is somewhat fewer than the preceding year.

The tax settlement – an increase in cases of more overpaid tax

A total of 76% of the taxpayers required to pay tax in advance had overpaid tax whereas 18% had underpaid tax. In 2005 the shares of overpaid and underpaid tax were 74% and 20%, respectively.

The number of taxpayers required to pay tax in advance with underpaid or overpaid tax in the tax statement

	2005	2006
Number of taxpayers required to pay tax in advance with overpaid tax	2.6 million	2.7 million
Number of taxpayers with underpaid tax	704 000	645 000

Average underpaid and overpaid tax in the tax settlement

	2005	2006
Overpaid tax in NOK	22.8 billion	24.5 billion
Average amount of overpaid tax in NOK	8 700	9 100
Underpaid tax in NOK	12.2 billion	15.9 billion
Average amount of underpaid tax in NOK	17 300	24 600

A strong increase in the number of taxpayers required to pay tax in arrears or to pay VAT*The number of tax and VAT payers*

		2004	2005	2006
Tax roll	Number of taxpayers required to pay in advance	3 985 954	4 041 520	4 082 006
	Number of taxpayers required to pay in arrears	163 514	163 180	190 884
VAT register	Total number of parties subject to pay VAT	316 750	320 829	327 759
	– share of annual returns	77 721	75 289	74 712
	– share of bimonthly returns	35 511	38 186	41 625

There has been an increase of 17 % from 2005 to 2006 in the number of taxpayers required to pay in arrears. One reason is changes in tax rules.

The Central Tax Offices*The Central Tax Office for Large Enterprises*

The Central Tax Office for Large Enterprises assessed nearly 3 600 companies in 2006. This is an increase of nearly 400 from 2005, mainly of power producing companies. Taxes for NOK 12.5 billion were assessed, an increase of NOK 1.1 billion.

The Central Tax Office for Foreign Tax Affairs

The Central Tax Office for Foreign Tax Affairs registered 60 477 foreign employees or persons on assignment in Norway or on the Norwegian continental shelf in 2006. This is an increase of 56 % from the previous year and is all related to employees/persons onshore in construction and building activities. New workers from Poland comprise roughly 50 % of the total increase.

The number of registered new foreign employers increased by 2 760 in 2006, that is 42 % more than in 2005. In 2006, 3 931 foreign enterprises registered in Norway (NUFs), an increase of 5 % compared to 2005.

The Central Tax Office processed tax returns for 32 888 seamen and taxpayers required to pay tax in advance in 2006, an increase of 20 % from 2005. Assessed tax for the advance taxpayers in the ordinary assessment for the fiscal year 2005 was NOK 1.2 billion, an increase of 0.1 billion from the year before. The Central Office for Foreign Tax Affairs assessed 492 companies and 729 self-employed advance taxpayers in the ordinary assessment for the fiscal year 2005. This is a slight increase in the number of companies, whereas the increase in the number of self-employed advance taxpayers is as much as 25 %.

Assessed tax for taxpayers required to pay tax in arrears in the ordinary assessment for the fiscal year 2005 was NOK 420 million, an increase of nearly 200 million from the previous year.

The Petroleum Tax Office

The number of taxpayers registered in the tax roll of the Petroleum Tax Office in recent years has remained stable – about 40. In 2006 there has been an increase to well over 50. The increase is assumed to be related to the new rules for payment of the tax value of survey expenses.

The Petroleum Tax Office has assessed petroleum tax of NOK 184.7 billion in 2006, which is NOK 52.8 billion more than for 2005. The increase can be ascribed mainly to high petroleum prices.

The on-site audits maintain a set professional level

Newly registered businesses are either given information or audited. Repeated types of errors are followed up with information.

The number of audit reports outstanding by more than 3 years has declined in 2006. Nevertheless, continued attention to improving the results is required.

VAT returns filed in due time and with good quality

The share of taxpayers who do not file their returns on time is now at a fairly stable level, around 3.7 %. New enterprises and self-employed persons who do not file the VAT return are to be contacted by telephone and followed up with information on the duty to file VAT returns.

The Tax Administration processes notifications of inheritance and gifts

The total number of outstanding cases was 15 500 cases by the end of 2006, an increase of slightly fewer than 2000 compared to the same time of the previous year. The share of cases being processed within 6 months by the end of 2006 (78 %) is somewhat lower than by the end of 2005 (86 %). By the end of 2006, 70 % of the unprocessed appeals were newer than three months. This result is somewhat weaker than last year's result of 77 %.

Increased tax revenue, but a decline in outstanding tax the past two years*Accumulated outstanding tax*

	2004 billions	2005 billions	2006 billions
Tax from taxpayers required to pay in advance	12.2	12.3	12.3
Tax from taxpayers required to pay in arrears	3.4	2.8	3.1
Tax on petroleum	0.0	0.0	0.0
Inheritance tax	0.2	0.2	0.3
Employer's contribution	0.8	0.7	0.7
VAT	4.6	4.1	4.1
Total	21.2	20.1	20.5

Over the past two years there has been an increase in total revenue, while the total outstanding tax has been reduced by NOK 0.7 billion. The decline in outstanding VAT over the past two years is mainly due to an increase in voluntary payments. This indicates that the general ability to meet VAT payments is good. The increase in the number of taxpayers required to pay tax in arrears has led to an increase in new claims for tax collected in arrears over the past two years.

Tax collection returns for underpaid tax, inheritance tax and VAT for the fiscal year 2005, by 31.12.2006 (in NOK millions)

	Underpaid tax	Inheritance tax	VAT
Total claims	14 615	1 704	142 243
Total paid in percent	80.5 %	99.2 %	99.4 %
Change from last year	+ 4.8 % points	+ 6.3 % points	+ 0.1 % points

By 31.12.2006, 80.5 % of the total tax claims were paid. As much as 99.4 % of the VAT claims and 99.2 of the inheritance tax claims were paid by the same date. The improvement in returns compared to the same date the year before is mainly due to voluntary payments.

A working group is taking a closer look at the Tax Administration's handling of cases in which the taxpayer for various reasons is unable to defend his own interests. The group will seek to find out whether it is possible to identify such taxpayers at an early stage and make suggestions for changes or improvements in the Tax Administration's follow-up of these taxpayers. This applies especially to areas such as tax claims assessed provisionally by the Tax Administration, remission of taxes, the Debt Settlement Act, limitation periods and enforced collection of taxes.

Organization and staff

The Tax Administration would like its services to be perceived as equal and uniform independently of where in the country you live. An increasing number of services are therefore made national and centralized to one or a limited number of service centres. Concurrently the access to the services is made easier and more uniform through access through the web portals and one common national service telephone number. In this way, the administration may target its services and better take advantage of the united skills and capacities of the administration, while maintaining a proximity to the public.

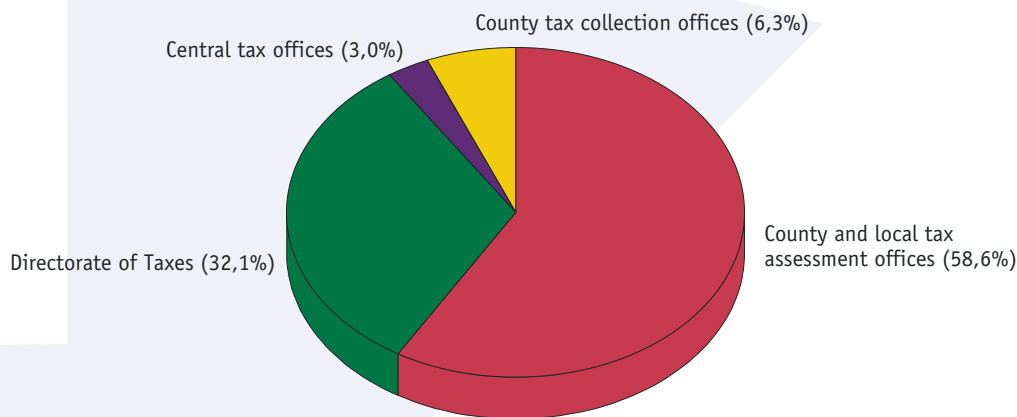
The reorganisation of the Tax Administration, including the establishment of new regions, is meant to meet these altered needs in a better way. At the same time, these changes in turn pose great organizational challenges to the entire Tax Administration.

Finance and personnel

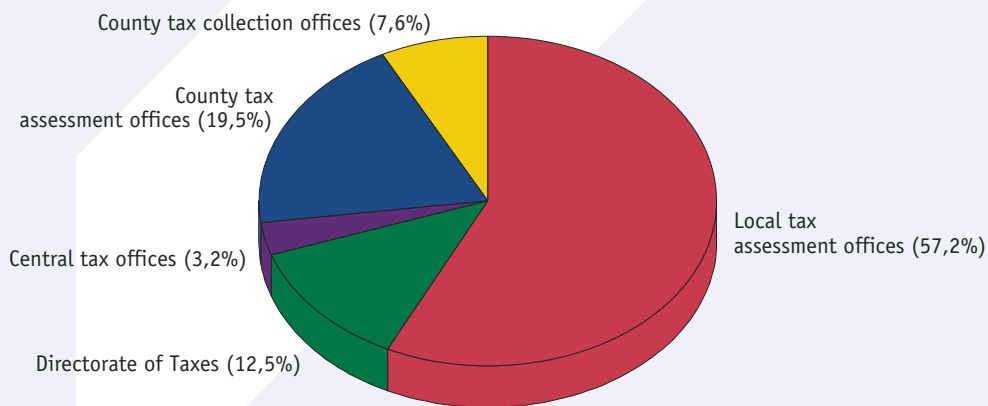
Tax Administration costs by type in 2006

	NOK 1 000
Operating costs	3 487 940
Special operating costs	97 425
Major IT projects	231 085
Major acquisitions and maintenance	92 604
Total	3 909 054

Tax Administration costs split by the units of the administration



The Administration has used 6193 full-time equivalents (FTEs) in 2006, split as follows:



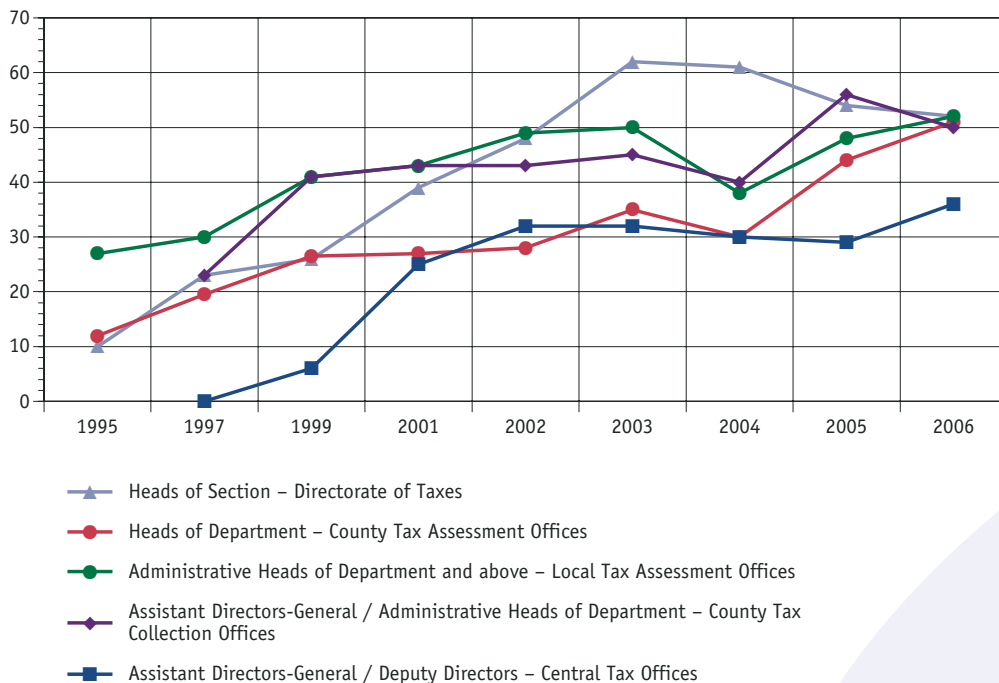
Sickness absenteeism was 6.5 % in 2006, a minor increase compared to 2005. In the past year there has been a rise in long-term sickness absenteeism. The Tax Administration is working actively to identify the causes of absences due to sickness and to facilitate reduced sick leaves. When it comes to the Inclusive Working Life Agreement, our work has mainly been directed at reducing absences due to sickness.

The Tax Administration has a personnel policy goal of reflecting society as a whole in its distribution of age, sex and cultural background.

Measures to increase the number of women in management positions

The mentor programme of the Tax Administration was closed down in 2006. The Tax Administration sees this as a useful and important measure when it comes to increasing the share of women in management positions and to create diversity in the Administration's management. Women constitute 54 % of the Tax Administration's managerial staff.

The development of the share of women middle managers in the Tax Administration



Increased competence in the Tax Administration

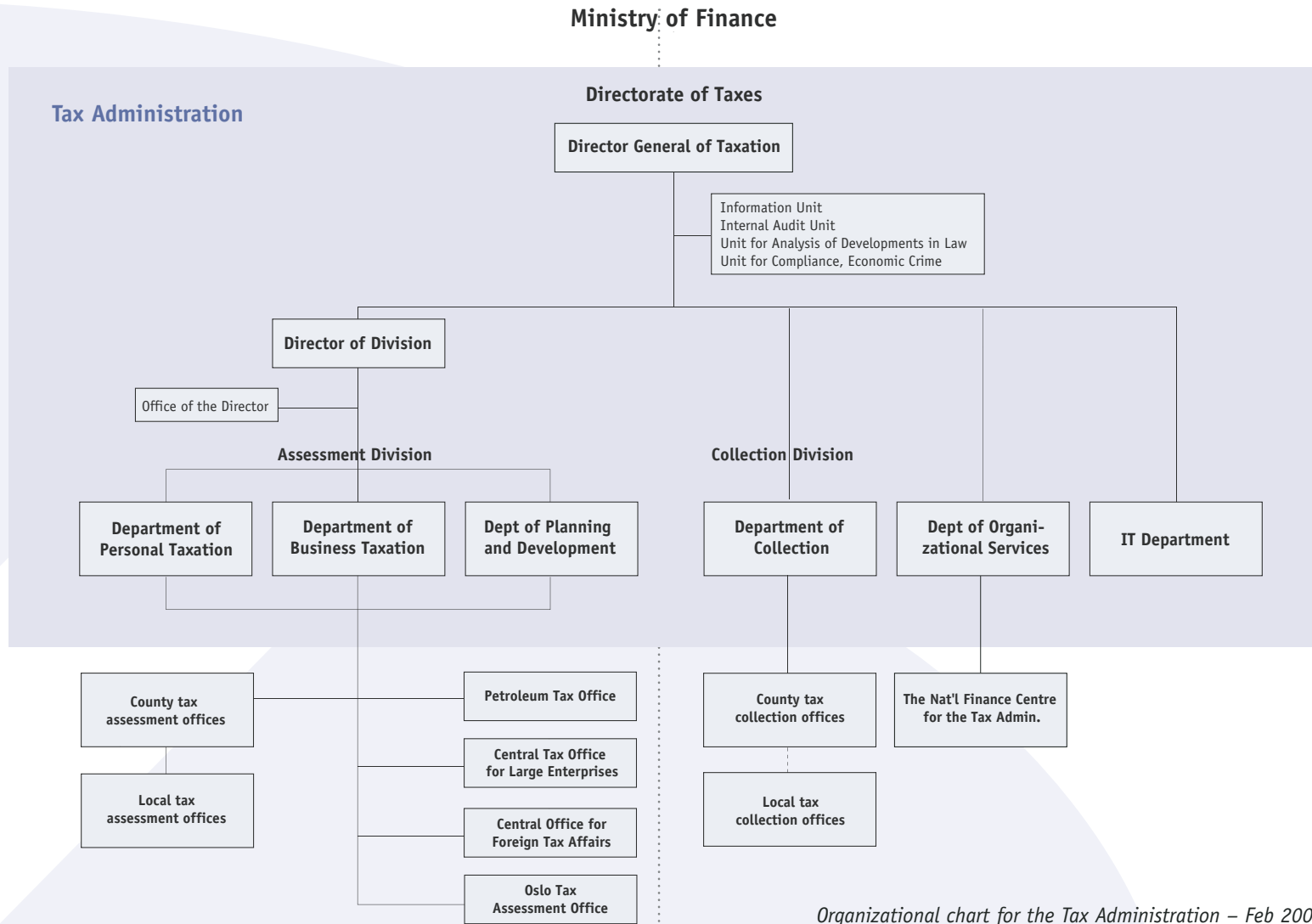
Both in 2004 and in 2006, the Tax Administration conducted demographic surveys among staff to look at the development in skills and fields of work. The number of staff members with a low formal education is reduced over the past two years. An increasing number are getting more formal education. The survey shows that when new staff is hired, legal professionals, economists and persons with a college or university education are prioritized. The share of legal professionals has increased by approximately 2 % the past two years. It appears, however, that more experienced authorised public accountants have left. The work place is the most important arena for learning and sharing knowledge.

Various measures have been implemented to raise the professional competence specific to the Tax Administration as well as at the general level and more flexible and module based measures in the form of e-learning, compendiums and presentation materials within the fields under development specific to the Tax Administration.

The Tax Administration focuses on ethics

The Tax Administration has developed its own ethical guidelines in addition to the guidelines that apply to all civil servants. Our guidelines include professional secrecy, legal competence, accepting gifts and the expectations that the administration's staff act loyally in line with the regulations administered by the Tax Administration.

Organizational chart



Organizational chart for the Tax Administration – Feb 2007



Skatteetaten

www.skatteetaten.no