ÍSLENSK útgáfa

EES-viðbætir

við Stjórnartíðindi Evrópusambandsins

ISSN 1022-9337

Nr. 38

31. árgangur

8.5.2024

EFTA-STOFNANIR

EFTIRLITSSTOFNUN EFTA

Ákvörðun nr. 039/24/COL frá 27. mars 2024 um að opna formlega rannsókn á undanþágu frá greiðslu vörugjalda sem lögð voru á brennslu úrgangs og koltvísýringsgjalds á fljótandi jarðolíugas og jarðgas fyrir fyrirtæki sem falla undir viðskiptakerfið fyrir losunarheimildir

2024/EES/38/01

Auglýst eftir athugasemdum sem varða ríkisaðstoð , í samræmi við ákvæði 4. mgr. 4. gr. II hluta og 2. mgr. 1. gr. I. hluta bókunar 3 við samning milli EFTA-ríkjanna um stofnun eftirlitsstofnunar og dómstóls, sem varðar ofangreinda ráðstöfun.

Frestur áhugaaðila til að gera athugasemdir að því er varðar ráðstafanirnar sem um ræðir er einn mánuður frá birtingu. Viðtakandi:

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Athugasemdum sem berast verður komið á framfæri við norsk stjórnvöld. Áhugaaðilum sem leggja fram athugasemdir er heimilt að óska nafnleyndar og skulu slíkar óskir vera skriflegar og rökstuddar.

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Ágrip

Málsmeðferð

Stjórnvöld í Noregi lögðu fram tvær mismunandi ráðstafanir, sem er lýst hér á eftir, með bréfum dags. 29. febrúar 2024.

Lýsing á umræddri aðstoð

Ráðstöfun 1: Árið 2022 innleiddi Noregur vörugjöld á losun koltvísýrings frá brennslu úrgangs. Markmið vörugjaldsins er að fella kostnað vegna losunar koltvísýrings inn í kostnað sem tengist starfseminni

Norska reglugerðin um loftslagskvóta innleiðir skuldbindingar Noregs í samræmi við tilskipunina um Evrópuviðskiptakerfi með losunarheimildir (tilskipun 2003/87/EB). Undir gildissvið hennar fellur að reglugerðin um loftslagskvóta leggur þá skyldu á herðar fyrirtækjum að standa við og skila inn losunarheimildum fyrir losun sína á gróðurhúsalofttegundum og fella þannig kostnaðinn vegna losunar slíkra lofttegunda inn í annan kostnað.

Fyrirtæki sem þegar falla undir viðskiptakerfi ESB um losunarheimildir eru undanþegin frá greiðslu vörugjalda sem lögð voru á brennslu úrgangs.

Ráðstöfun 2: Stjórnvöld í Noregi hafa lagt fram tillögu um að tekið verði upp koltvísýringsgjald á jarðgas og fljótandi jarðolíugas sem er notað við efnaminnkun eða rafgreiningu, málm- og jarðefnaferli („vinnsluiðnaðurinn“). Með tilkynnta aðstoðarkerfinu hyggjast stjórnvöld í Noregi veita fyrirtækjum í vinnsluiðnaðinum, sem falla undir viðskiptakerfi ESB um losunarheimildir, undanþágu frá koltvísýrings-gjaldinu.

Bráðabirgðamat á því hvort um aðstoð er að ræða í samræmi við 1. mgr. 61. gr. EES-samningsins

Stjórnvöld í Noregi færa fram þær röksemdir að ráðstafanirnar teljist ekki vera ríkisaðstoð á grundvelli þess að þær séu ekki sértækar í skilningi 1. mgr. 61. gr. EES-samningsins.

Ráðstafanir teljast sértækar ef þær ívilna ákveðnum fyrirtækjum eða framleiðslu ákveðinna vara samanborið við önnur fyrirtæki sem eru í sambærilegri stöðu lagalega og að því er málsatvik varðar, með hliðsjón af markmiðinu með umræddri ráðstöfun.

Mat á því hvort skattaráðstafanirnar eru sértækar fer venjulega fram á grundvelli greiningar sem skiptist í þrjú þrep. Í fyrsta lagi er gerð grein fyrir tilteknu kerfi sem haft er til viðmiðunar. Í öðru lagi er framkvæmt mat á því hvort ráðstöfunin teljist frávik frá kerfinu. Frávik er til staðar ef ráðstöfunin gerir greinarmun á fyrirtækjum í sambærilegri stöðu lagalega eða að því er málsatvik varðar að teknu tilliti til markmiða kerfisins. Í þriðja lagi þarf að meta hvort réttlæta megi ráðstöfunina með eðli og almennri tilhögun kerfisins sem haft er til viðmiðunar.

Ráðstöfun 1: Á þessu stigi hefur Eftirlitsstofnunin gert grein fyrir kerfinu sem haft er til viðmiðunar sem greiðslu vörugjalda sem lögð voru á brennslu úrgangs sem losar jarðefnaeldsneyti og koltvísýring út í andrúmsloftið. Það er bráðabirgðamat Eftirlitsstofnunarinnar, í tengslum við greiðslu slíks vörugjalds, að það að falla undir viðskiptakerfi um losunarheimildir nægir ekki eitt og sér til að álykta að fyrirtæki sé í ólíkum aðstæðum efnislega og í lagalegu tilliti. Að því marki sem innra markmið og röklegt samhengi kerfisins sem haft er til viðmiðunar er að innleiða sértækt vörugjald á losun alls koltvísýrings frá brennslu úrgangs, virðist ráðstöfun 1 ekki vera í samræmi við eðli og almenna tilhögun kerfisins sem haft er til viðmiðunar.

Ráðstöfun 2: Í ákvörðuninni um að hefja formlega rannsókn hefur Eftirlitsstofnunin gert grein fyrir kerfinu sem haft er til viðmiðunar sem koltvísýringsgjald sem lagt er á jarðolíuafurðir sem leiða til koltvísýringslosunar. Bráðabirgðamat Eftirlitsstofnunarinnar er að innra markmið gjaldsins er að gera losun koltvísýrings út í andrúmsloftið frá jarðolíuafurðum gjaldskylda fyrir hverja einingu kolefnislosunar. Líkt og með ráðstöfun 1, er það bráðabirgðamat Eftirlitsstofnunarinnar að fyrirtæki eru ekki í ólíkum aðstæðum efnislega eða í lagalegu tilliti einfaldlega eftir því hvort starfsemi þeirra fellur undir viðskiptakerfið um losunarheimildir eður ei. Ráðstöfunin virðist ekki vera í samræmi við eðli eða almenna tilhögun kerfisins.

Á þessu stigi telur Eftirlitsstofnunin að viðmiðin í 1. mgr. 61. gr. EES-samningsins séu uppfyllt fyrir báðar ráðstafanirnar: Ráðstafanirnar fela í sér sértækan ávinning fyrir aðstoðarþegana sem leysir þá undan kostnaði sem þeir hefðu að jafnaði borið. Enn fremur eru skattundanþágurnar veittar af ríkinu með ríkisfjármunum og eru til þess fallnar að raska samkeppni og hafa áhrif á viðskipti milli samningsaðila.

Mat á því hvort endurgjaldið samrýmist gildandi reglum

Stjórnvöld í Noregi hafi ekki lagt fram upplýsingar um hvort ráðstöfunin samrýmist einni undanþágunni frá banninu við ríkisaðstoð í 1. mgr. 61. gr. EES-samningsins. Því hefur Eftirlitsstofnunin efasemdir um hvort ráðstafanirnar samrýmist ákvæðum EES-samningsins.

Hins vegar hefur Eftirlitsstofnunin gert grein fyrir ýmsum hugsanlegum ástæðum fyrir samrýmanleika (að hluta) og hefur boðið stjórnvöldum í Noregi að tjá sig um þær. Þessi lagagrundvöllur er m.a. c-liður 3. mgr. 61. gr. EES-samningsins í samræmi við leiðbeiningar Eftirlitsstofnunarinnar um ríkisaðstoð fyrir loftslag, umhverfisvernd og orku, c-liður 3. mgr. 61. gr. EES-samningsins beint og gr. 44a hópundanþágureglugerðarinnar.

Decision opening a formal investigation into the exemptions from excise duty on waste incineration and CO_2 tax on LPG and natural gas for undertakings covered by the ETS

1 Summary

(1) The EFTA Surveillance Authority ('ESA') wishes to inform the Norwegian authorities that, after a preliminary examination of i) the exemption from excise duty on waste incineration for undertakings subject to the EU Emissions Trading System ('measure 1') and ii) the exemption from CO_2 tax for liquefied petroleum gas ('LPG') and natural gas for the processing industry for undertakings subject to the EU Emissions Trading System ('measure 2'), ESA has doubts as to whether the measures constitute State aid and, if so, whether the aid is compatible with the functioning of the EEA Agreement. On this basis, ESA has decided to open a formal investigation procedure pursuant to Articles 4(4) in Part II and 1(2) in Part I of Protocol 3 to the Surveillance and Court Agreement ('Protocol 3').

2 Procedure

(2) On 29 February 2024, the Norwegian authorities notified the measures, pursuant to Article 1(3) of Part I of Protocol 3 ([1]).

3 Description of the measures

3.1 Measure 1

(3) In its budget proposal for 2022, the Norwegian Government proposed to introduce an excise duty on waste incineration to reduce emissions of CO_2 by internalising the costs of the CO_2 emissions associated with this activity ([2]). The excise duty on waste incineration was introduced on 1 January 2022.

(4) The Norwegian Climate Quota Act ('the Climate Quota Act') ([3]), has been introduced to implement Norway's obligations pursuant to the EU Emission Trading System Directive ('ETS Directive') ([4]). Within its scope of application, the Climate Quota Act imposes an obligation on undertakings to surrender emission allowances as specified in the Climate Quota Act.

(5) Emissions covered by the Climate Quota Act do not currently benefit from a total exemption from the excise duty on waste incineration ([5]). However, to avoid that undertakings are both subject to the excise duty on waste incineration, and the obligation to surrender emissions allowances pursuant to the Climate Quota Act, the Norwegian authorities plan to introduce measure 1. If approved by ESA, measure 1 would completely exempt emissions that are covered by the Climate Quota Act from the excise duty on waste incineration.

(6) In the view of the Norwegian authorities, measure 1 does not qualify as State aid within the meaning of Article 61(1) of the EEA Agreement, as it is a non-selective measure.

3.2 Measure 2

(7) In its budget proposal of 12 October 2021, the Norwegian Government proposed to introduce a CO_2 tax on natural gas and LPG used in chemical reduction or electrolysis, metallurgical and mineralogical processes ('the CO_2 tax for the processing industry').

([1]) Document Nos 1439561, 1439563 and 1439565.
([2]) Prop. 1 LS (2021-2022), *Skatter, avgifter og toll 2022*, item 9.9.5.
([3]) LOV-2004-12-17-9.
([4]) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC, OJ L 275, 25.10.2003, pp. 32–46, act referred to at point 21al of Annex XX to the EEA Agreement, as amended.
([5]) The general tax rate on waste incineration is currently NOK 882 per tonnes of CO_2. Activities subject to the Climate Quota Act are levied a reduced rate of NOK 176 per tonnes of CO_2, constituting 20 per cent of the general tax rate, see GBER 11/2024/ENV.

(8) On the basis of a parallel line of reasoning as for measure 1, the Norwegian authorities plan to exempt activities covered by the Climate Quota Act from the CO_2 tax for the processing industry ([6]). The Norwegian authorities also consider that measure 2 will not amount to State aid as it will not confer a selective advantage on undertakings.

3.3 Objective

(9) The measures share the same objective of avoiding that activities associated with CO_2 emissions are subject to two sets of legislative requirements, which both aim to internalise the costs of the emissions. Measure 1 is designed to ensure that waste incineration is not subject to both an excise duty and the costs of emissions allowances resulting from the Climate Quota Act. Measure 2 will ensure that undertakings in the processing industry are not subject to both the CO_2 tax for the processing industry and the costs of emissions allowances resulting from the Climate Quota Act.

3.4 National legal basis

(10) The national legal basis for the measures will be the decisions on excise duties and taxes that are adopted annually by Parliament through the State Budget, and the applicable Norwegian regulations implementing these decisions.

3.5 Administration

(11) The measures will be administered by the Ministry of Finance. The Norwegian tax system is however structured around an obligation of self-assessment. This duty entails that taxpayers are obliged to submit factually correct information to the tax authorities and apply the relevant tax rules to calculate the tax.

3.6 Relevant environmental laws and policies

(12) The European Union is committed to transforming Europe into a highly energy efficient and carbon-neutral economy. To this end, the European Climate Law entered into force on 29 July 2021 ([7]). It includes a legal objective for the EU to reach climate neutrality by 2050, and a target of at least 55% reductions in the net greenhouse gas emissions compared to 1990 levels by 2030.

(13) As reflected in EEA Joint Committee Decision No 269/2019 ([8]), Norway agreed in 2019 to new obligations under EEA law to achieve, by 2030, its target of at least a 40% reduction in greenhouse gas emissions compared with 1990-levels following from the Paris Agreement. Following that Joint Committee Decision, Norway is subject to the Effort Sharing Regulation ([9]) ('the ESR') and the Regulation on Land Use, Land Use Change and Forestry ([10]), in addition to the EU Emission Trading System ('the ETS'), which it has been part of since 2008. As part of its 'Fit for 55-package', the EU has revised these acts to reflect the increased target

([6]) Prop. 1 LS (2021-2022), *Skatter, avgifter og toll 2022*, Proposal for Parliamentary decision p. 333.

([7]) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law'), OJ L 243, 9.7.2021, pp. 1–17. The European Climate Law has been considered not to be relevant for incorporation into the EEA Agreement.

([8]) See the EEA Joint Committee Decision No 269/2019 of 25 October 2019 and the declarations made in conjunction with this decision, OJ L 11, 12.1.2023, pp. 38-45. See also the press release of the European Commission of 25 October 2019.

([9]) Regulation (EU) 2018/842 of the European Parliament and of the Council of the European Union of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 ('Effort Sharing Regulation'), OJ L 156, 19.6.2018, pp. 26–42, act referred to at Article 8(a), second indent, of Protocol 31 to the EEA Agreement.

([10]) Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU, OJ L 156, 19.6.2018, pp. 1–25, act referred to at Article 8(a), first indent, of Protocol 31 to the EEA Agreement.

of at least 55% reductions in the net greenhouse gas emissions compared to 1990 levels by 2030 ([11]). The amendments to the ESR have however not yet been adapted and incorporated into the EEA Agreement, unlike the amendments to the ETS.

3.6.1 The EU Emissions Trading System

(14) The ETS covers emissions from highly emitting industries and activities, such as energy production, the petroleum sector and aviation. The ETS is a so-called cap and trade instrument. It establishes a cap on the total emissions of certain greenhouse gases from the ETS sectors, and a system for issuing and surrendering tradable emissions allowances within this cap. The ETS was set up by Directive 2003/87 and put into effect in 2005. Norway has been part of the system since 2008 ([12]).

(15) The limit on the total number of allowances, in combination with the obligation to surrender allowances corresponding to the level of emissions, ensures that the ETS contributes to internalising the costs of emissions. Pursuant to the ETS, a number of allowances are however allocated to undertakings free of charge.

(16) Each year, undertakings must surrender allowances corresponding to their emissions covered by the ETS for the previous year. Fines are imposed if this obligation is not complied with. Undertakings that have had lower emissions than the allowances they possess can keep surplus allowances. The cap within the ETS is reduced over time so that total emissions fall.

(17) The ETS was last amended by Directive 2023/959 ([13]). With effect from 1 January 2024, the amended ETS also covers maritime transport.

(18) In addition to the amendments made to the ETS, an additional emissions trading system was introduced to cover emissions from buildings, road transport and additional sectors which had previously not been covered by the ETS (‘ETS 2’). The ETS and the ETS 2 constitute separate emissions trading systems in the sense that allowances are not transferable between them. Activities subject to a duty to surrender emissions allowances pursuant to ETS 2 are excluded from the scope of the notified measure ([14]).

(19) In 2023, the price of emission allowances under the ETS averaged approximately 80 Euro per tonnes of CO_2 emissions. In February 2024 the price was approximately 60 Euro. The prices of ETS 2 allowances are expected to be lower. This is partially due to a price stabilizing mechanism, which will release additional allowances in the marked if the allowance price surpasses EUR 45. The mechanism will be in place until 2030.

3.6.2 The Effort-Sharing Regulation

(20) According to Article 2(1) of the ESR, the regulation applies to greenhouse gas emissions from energy, industrial processes and product use, agriculture and waste management, excluding greenhouse gas emissions that are covered by the ETS. Emissions subject to the ETS are therefore excluded from the scope of the ESR.

(21) The regulation sets a national target for the reduction of greenhouse gas emissions for each State. It is up to the national authorities in the respective States to implement policy instruments to comply with their national targets.

([11]) An overview of the adoption of the fit for 55-legislation is available here: https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/delivering-european-green-deal/fit-55-delivering-proposals_en.

([12]) Decision of the EEA Joint Committee No 146/2007 of 26 October 2007 amending Annex XX (Environment) to the EEA Agreement, OJ L 100, 10.4.2008, pp. 92–98.

([13]) Directive (EU) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision (EU) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system, OJ L 130, 16.5.2023, pp. 134–202, act referred to at point 21al of Annex XX to the EEA Agreement.

([14]) The notification, first paragraph.

(22) When incorporating the ESR into the EEA Agreement, the EEA Joint Committee set a national emission reduction target for Norway under the Regulation.

4 Arguments presented by the Norwegian authorities

4.1 Introduction

(23) In the view of the Norwegian authorities, the measures do not constitute State aid, as they are not selective.

4.2 The reference systems

(24) According to the Norwegian authorities, the reference system against which to assess the selectivity of a special-purpose levy on activities having a negative effect on the environment is normally the levy itself ([15]). Following this approach, the relevant reference systems in the present case would be the excise duty on waste incineration for measure 1 or the CO_2 tax on mineral products for measure 2.

(25) However, the Norwegian authorities argue that the aim of the excise duty on waste incineration and the CO_2 tax on the processing industry is to introduce a price on CO_2 emissions where such a price is not levied through alternative instruments. In the view of the Norwegian authorities, the reference system against which to assess measure 1 is therefore the excise duty on waste incineration that falls outside the scope of the ETS but is causing emissions covered by the ESR. As for measure 2, the Norwegian authorities assert that the relevant reference system is the CO_2 tax for mineral products causing emissions covered by the ESR.

(26) In support of their assessment, the Norwegian authorities have noted that the excise duty on waste incineration and the CO_2 tax for the processing industry will contribute to fulfil Norway's commitments under the ESR. It is up to national authorities to decide on the instruments implemented to cut emissions covered by the ESR. The instrument of choice in Norway is environmental taxes. As environmental taxes are widely considered effective and cost-efficient, it would be illogical if the State aid rules prevented Norway from utilising environmental taxes to reduce its ESR emissions.

(27) Undertakings will pay a price on emissions covered by the ETS as a result of the obligations under this system to surrender sufficient emission allowances to cover annual emissions. Therefore, it is not necessary to make waste incineration and processing industry covered by the ETS subject to additional environmental taxes to attain emissions reductions. To the contrary, exempting such emissions from the taxes applicable in the non-ETS sectors would be consistent with the aim of incentivising emissions reductions in a cost-efficient manner while limiting distortions to competition.

4.3 The measures are not *prima facie* selective

(28) In the opinion of the Norwegian authorities, undertakings exempted from the excise duty on waste incineration by measure 1 and the CO_2 tax for the processing industry by measure 2 are in a different factual and legal situation than those undertakings which are not exempted by virtue of being subject to the ETS. On this basis, the Norwegian authorities assert that the measures do not derogate from the reference systems and are therefore not *prima facie* selective.

4.4 The derogations are justified by the logic and nature of the reference systems

(29) In the event that ESA should consider that the measures are *prima facie* selective, the Norwegian authorities argue that they are justified by the logic and nature of the reference systems. In this regard, the Norwegian authorities have underlined that the excise duty on waste incineration, the CO_2 tax for the processing industry and the ETS share the same aim of reducing CO_2 emissions by imposing a price on such emissions.

([15]) ESA's Guidelines on the notion of State aid as referred to in Article 61(1) of the EEA Agreement ('NoA') (OJ L 342, 21.12.2017, p. 35), paragraph 134.

(30) Without the exemptions set forth in measures 1 and 2, the concerned emissions would effectively be levied a carbon price twice. As the excise duty on waste incineration and the CO_2 tax for the processing industry are intended to provide cost efficient reductions in ESR emissions, preventing double pricing of emissions must be considered a logical consequence of the reference systems.

(31) In addition, the Norwegian authorities have pointed out that Directive 2023/959 ([16]), exempts emissions covered by a national carbon tax if certain conditions are met. In the view of the Norwegian authorities, an equivalent exemption from national carbon taxes should be allowed.

5 The presence of State aid

5.1 Introduction

(32) Article 61(1) of the EEA Agreement reads as follows: 'Save as otherwise provided in this Agreement, any aid granted by EC Member States, EFTA States or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Contracting Parties, be incompatible with the functioning of this Agreement'.

(33) The qualification of a measure as State aid within the meaning of this provision requires the following cumulative conditions to be met: (i) the measure must be granted by the State or through State resources; (ii) it must confer an advantage on an undertaking; (iii) favour certain undertakings (selectivity); and (iv) threaten to distort competition and affect trade.

(34) As set out in Section 4 above, the Norwegian authorities argue that the measures do not qualify as State aid on the basis that they are not selective within the meaning of Article 61(1) of the EEA Agreement. In its below analyses of the two measures, ESA will therefore first address the question of whether the measures are selective.

5.2 Measure 1

5.2.1 Selectivity

(35) A State measure is selective if it favours certain undertakings or the production of certain goods in comparison with other undertakings, which are in a legal and factual situation that is comparable in the light of the objective pursued by the measure ([17]).

(36) The objective pursued by a State measure or the technique used by the State to implement it is not sufficient to exclude the measure from being classified as State aid. Article 61(1) of the EEA Agreement does not distinguish between the causes or objectives of State measures but defines them in relation to their effects ([18]).

(37) The selectivity of tax measures is normally assessed by means of a three-step analysis. First, a system of reference is identified. Second, it must be determined whether a given measure constitutes a derogation from that reference system, insofar as it differentiates between economic operators who, in the light of the objectives intrinsic to the system, are in a comparable factual and legal situation. If this question is answered in the affirmative, the measure is *prima facie* selective. It must then be assessed whether the measure is justified by the nature or general scheme of the system ([19]).

5.2.1.1 The reference system

([16]) *Ibid*.
([17]) Judgment of the Court of Justice of 8 November 2001, *Adria-Wien Pipeline*, C-143/99, EU:C:2001:598, paragraph 41.
([18]) Judgment of the Court of Justice of 22 December 2008, *British Aggregates* v *Commission*, C-487/06 P, EU:C:2008:757, paragraphs 81-89.
([19]) NoA, paragraph 128.

(38) In order to assess the selectivity of a measure under the three-step analysis, it is necessary to first establish the reference system. The reference system amounts to the benchmark against which the selectivity of a measure is assessed ([20]).

(39) The reference system is composed of a consistent set of rules that generally apply — on the basis of objective criteria — to all undertakings falling within its scope as defined by its objective ([21]). In the case of taxes, the reference system is the normal taxation ([22]), based on such elements as the tax base, the taxable persons, the taxable event and the tax rates ([23]).

(40) The excise duty on waste incineration is set out in the Norwegian State Budget ([24]). The taxable event is the '*emission of fossil CO_2 to the air by incineration of waste*' ([25]). The subjects of the excise duty are waste incinerators ([26]). The tax base for the excise duty is based on tonnes of fossil CO_2 released through the waste incineration process ([27]). Furthermore, the Norwegian authorities explicitly state that the aim of the excise duty is to '*put a price on all* [CO_2] *emissions*' ([28]). This is to internalise the cost of emitting CO_2 to reduce CO_2 emissions.

(41) On this basis, the normal taxation under the excise duty on waste incineration appears to be based on the emissions of CO_2 from fossil sources into the air through the incineration of waste. This interpretation is corroborated by the fact that incineration of waste which does not contain fossil materials, and incineration where the fossil CO_2 is not emitted into the air due to carbon capture and storage, are excluded from the scope of the excise duty ([29]).

(42) Against this background, ESA preliminarily identifies the system of reference as an excise duty on waste incineration activities that release fossil CO_2 into the air.

(43) While the Norwegian authorities acknowledge that the reference system against which to assess tax measures is normally the tax itself ([30]), they argue that the reference system in this case is narrower than the excise duty on waste incineration. In this regard, the Norwegian authorities have underlined that the duty is only intended to cover emissions from waste incineration causing emissions covered by the ESR.

(44) A similar argument was rejected by ESA in Case No. 342/09/COL ([31]). In that case, a general CO_2 tax was to be levied on the use of natural gas and LPG. As part of the implementation of this tax, an exception was to be introduced to exempt the use of natural gas and LPG for purposes other than the heating of buildings. The Norwegian authorities argued that this exemption did not constitute a derogation from a general CO_2 tax, but rather formed part of the definition of a narrower tax addressing the heating of buildings. ESA was not convinced about this line of argument and pointed out that the measure consisted of a general tax on natural gas and LPG with an exception for use related to activities other than the heating of buildings.

(45) ESA also refers to the judgment rendered by the EFTA Court in Case E-5/04 ([32]). The background for that case was that the Norwegian authorities had established an exemption from a tax on electricity benefiting the mining and manufacturing industry. In the view of the Norwegian authorities, this did not imply derogating from the normal rule of taxation, but rather that the reference system was limited to the taxation of electricity used for certain purposes. The EFTA Court rejected this argument and stated that:

([20]) NoA, paragraph 132.
([21]) NoA, paragraph 133.
([22]) Judgment of the Court of Justice of 6 September 2006, *Portugal* v *Commission*, C-88/03, EU: C:2006:511, paragraph 56.
([23]) NoA, paragraph 133.
([24]) Prop. 1 LS (2023-2024) *Skatter og avgifter 2024*, item 23-8-7.
([25]) Regulation of 11 December 2001 No. 1451 on excise duties, FOR-2001-12-11-1451, section 3-13-1.
([26]) *Ibid*. Section 3-13-2.
([27]) *Ibid*. Section 3-13-4.
([28]) The notification, section 3.
([29]) See footnote 22, section 3-13-1 (2) and section 3-13-6.
([30]) NoA, paragraph 134.
([31]) ESA Decision No 342/09/COL of 23 July 2009 on an exemption from the Norwegian CO2 tax on gas and LPG on the use of gas for purposes other than the heating of buildings, OJ L 226, 1.9.2011, pp. 12–19.
([32]) E-5/04 *Fesil ASA and Finnfjord Smelteverk AS* v *EFTA Surveillance Authority*, Judgment of 21 July 2005, OJ C 45, 23.2.2006, p. 14.

'[T]*he Regulation introduced an exemption from a general rule that electricity consumption is liable to tax. To understand it the way the Applicants do, namely that the Regulation establishes tax liability only for a particular use of electricity, would run counter to the structure of the tax scheme in question and reverse the usual relationship between rule and exemption as confirmed by the explicit use of the term «exemption» in the Regulation*' ([33]).

(46) In ESA's preliminary assessment, to understand measure 1 as a limited tax on ESR emissions would similarly run counter to the structure of the tax scheme in question.

(47) The Norwegian authorities have further asserted that the excise duty was introduced to fulfil its obligations under the ESR and that it would be illogical if the State aid rules prevent Norway from applying the most cost-efficient measures and force it to impose measures that are wider than necessary under the ESR.

(48) In this respect, ESA acknowledges that it is up to the national authorities to design and implement the instruments ensuring compliance with their obligations pursuant to the ESR. The instruments relied on must, however, comply with the EEA Agreement, including its Article 61(1). It follows from consistent case-law that the objective pursued by a measure is normally not sufficient to exclude its classification as State aid ([34]).

5.2.1.2 Derogation from the reference system

(49) In the second step, it must be assessed whether measure 1 differentiates between undertakings in derogation from the reference system. To determine this, it is necessary to establish whether the measure is liable to favour certain undertakings, or the production of certain goods, compared with other undertakings which are in a similar factual and legal situation in the light of the intrinsic objective of the reference system ([35]).

(50) The structure of special-purpose levies, such as environmental taxes imposed to discourage activities that have an adverse effect on the environment, will normally integrate the policy objective pursued ([36]). As reflected in point (40) above, ESA's current understanding is that the objective intrinsic to the reference system is to 'put a price on all CO_2 emissions' from waste incineration so that the environmental costs of each unit of CO_2 emitted is internalised at least at the level set by the excise duty.

(51) The Norwegian authorities however contend that there is no derogation from the reference system as the exempted activities are covered by the ETS ([37]). As the ETS imposes costs on undertakings by virtue of the obligation to surrender emissions allowances, the Norwegian authorities argue that undertakings are in a different legal and factual situation with respect to their waste incineration emissions covered by the ETS than activities which are not covered by the ETS.

(52) Based on the relatively limited information submitted by the Norwegian authorities, ESA currently questions whether undertakings can be deemed to be in a different factual or legal situation depending simply on whether their emissions are covered by the ESR or the ETS. In this regard, ESA recalls that the ETS is a regulatory, non-tax system, which may function differently to a tax. The Norwegian authorities have furthermore not elaborated to what extent waste incinerators can be expected to incur additional costs as a result of being subject to the ETS.

(53) In its Decision 2009/972/EC, the Commission assessed a Danish measure, which introduced exemptions from the CO_2 tax paid by energy consumers in Denmark. The effect of the proposed exemptions would be to exclude emissions subject to the ETS from the tax. In its

([33]) *Ibid*. Paragraph 79.
([34]) Judgment of the Court of Justice of 22 December 2008, *British Aggregates* v *Commission*, C-487/06 P, EU:C:2008:757, paragraph 84.
([35]) NoA, paragraph 135.
([36]) NoA, paragraph 136.
([37]) Through obligations subject to the Climate Quota Act.

assessment, the Commission found that, with respect to the CO_2 tax, undertakings were not in different legal and factual situations simply depending on whether their activities were subject to the ETS ([38]).

(54) In view of the above, ESA takes the preliminary view that measure 1 may be *prima facie* selective insofar as it simply excludes waste incineration that produces CO_2 emissions which are subject to the ETS from the excise duty on waste incineration.

5.2.1.3 Justification by the nature or general scheme of the system of reference

(55) A measure which is *prima facie* selective is nevertheless to be considered non-selective if it is justified by the nature or general scheme of the reference system. This is the case where a measure derives directly from the intrinsic basic or guiding principles of the reference system, or where it is the result of inherent mechanisms necessary for the functioning and effectiveness of that system ([39]).

(56) The Norwegian authorities have argued that measure 1 is justified by the general nature and logic of the reference system as the exemption will ensure that double regulation is avoided. In the view of the Norwegian authorities, the measure will ensure that waste incinerators do not have to internalise the environmental costs of their CO_2 emissions subject to the ETS twice.

(57) As has been set out above, however, it is ESA's preliminary view that with respect to measure 1, the system of reference is the excise duty on waste incineration of fossil materials emitting CO_2 into the air. Moreover, in ESA's preliminary understanding, the intrinsic objective and logic of this reference system is to introduce an excise duty on waste incineration to ensure that the environmental costs of each unit of CO_2 emitted from waste incineration is internalised at least at the level set by this excise duty. Consequently, since it does not reflect the extent to which waste incinerators actually incur additional costs, as a result of the ETS, the proposed exemption to be introduced by measure 1 does not appear to be in line with this logic.

(58) This finding is consistent with that made by the Commission in the case concerning the Danish exemptions from the CO_2 tax paid by energy consumers in Denmark ([40]).

(59) The Norwegian authorities have additionally referred to the exemption from ETS 2 contained in Article 30(e)(3) of the ETS Directive, as amended by Directive 2023/959. The exemption, in essence, allows for the obligation under the ETS 2 to surrender emission allowances to be waived for undertakings that pay a national carbon tax which exceeds the average price for such allowances. In the view of the Norwegian authorities, national authorities should be allowed to establish corresponding exemptions in their national carbon taxes.

(60) In this regard, ESA notes that the exemption in Article 30(e)(3) of the ETS Directive is specific to the ETS 2 and that its duration is limited to the end of 2030.

5.2.2 Remaining criteria

(61) According to Article 61(1) of the EEA Agreement, a measure must be imputable to the State and be granted through State resources to qualify as State aid. Measure 1 satisfies these conditions as it comprises an exemption from the excise duty on waste incineration that will result in a loss of State revenue compared with the situation where no such exemption had been established.

(62) By providing for an exemption from the excise duty that would otherwise be due for waste incinerators subject to the ETS, measure 1 also constitutes a relief from economic burdens the beneficiaries would have to bear if not for the measure. In light of the above assessment under the three-step analysis, ESA cannot exclude that this advantage is selective in nature.

([38]) Commission Decision of 17 June 2009 on aid scheme C 41/06 (ex N 318/A/04) which Denmark is planning to implement for refunding the CO2 tax on quota-regulated fuel consumption in industry, OJ L 345, 23.12.2009, pp. 18-27, paragraph 41.
([39]) NoA, paragraph 138.
([40]) Paragraph 44 of the decision.

(63) The Norwegian authorities have furthermore not submitted information indicating that the beneficiaries are only active on markets where there is no or limited competition and trade between the Contracting Parties to the EEA Agreement. To the contrary, it is ESA's preliminarily understanding that the treatment of waste is subject to competition and trade within the EEA. Based on this, ESA takes the preliminary view that measure 1 is liable to distort competition and affect trade between the Contracting Parties to the EEA Agreement.

(64) Based on the above, ESA preliminarily concludes that measure 1 may fulfil all of the conditions in Article 61(1) of the EEA Agreement.

5.3 Measure 2

5.3.1 Selectivity

5.3.1.1 The reference system

(65) The CO_2 tax on mineral products is imposed on mineral oil, petroleum, natural gas and LPG ([41]). According to the Norwegian authorities, it aims to 'put a price on all CO_2 emissions' to internalise the cost of emitting CO_2 ([42]). Different metrics (Sm^3 and kgs) are used for the purposes of calculating the tax for different products. This ensures that the general tax rate applied across products equals approximately NOK 1 176 per tonnes of CO_2 emitted ([43]). There are certain conditions that may lead to a reduced tax rate, but ESA cannot see that any of these are relevant for the delimitation of the reference system.

(66) In view of the above, ESA takes the preliminary view that the normal taxation under the reference system is the levying of a CO_2 tax on mineral products leading to emissions of CO_2. This tax appears to be levied based on the CO_2 emitted from the mineral products upon use. In line with this, mineral products used for industrial activities which are associated with no or significantly reduced CO_2 emissions, as well as for activities were the emissions are captured and stored, are exempted from the tax ([44]). The fact that measure 2 is explicitly incorporated as an exemption from the CO_2 tax on mineral products further confirms that it forms part of the same reference system as this tax ([45]).

(67) Following the same line of reasoning as for measure 1, the Norwegian authorities argue that the reference system for measure 2 is not the CO_2 tax on mineral products, but instead a CO_2 tax for mineral products causing emissions covered by the ESR. As follows from the above, ESA currently questions this position. ESA furthermore refers to the reasoning set out in the above paragraphs (44) to (46), which is equally valid with respect to measure 2. In this respect, ESA also recalls that in the context of the case assessed in ESA Decision No 342/09/COL, the Norwegian authorities had argued that an exemption to the CO_2 tax on natural gas and LPG made up the reference system. ESA however found that the system of reference constituted '*all sectors and undertakings subject to the CO_2 tax, meaning those who consume or produce mineral oils, petroleum, LPG or natural gas*' ([46]).

(68) In view of the above, ESA preliminarily identifies the system of reference as the CO_2 tax on mineral products.

5.3.1.2 Derogation from the reference system

(69) In the same way as for measure 1, the Norwegian authorities contend that there is no derogation from the reference system as exempted undertakings are covered by the ETS. In the view of the Norwegian authorities, this puts them in a different legal and factual situation than non-exempted undertakings.

([41]) See footnote 25, section 3-6-1.
([42]) The notification, section 3.
([43]) The notification, section 3.
([44]) See footnote 24, section 23-8-5 B, § 2 letter f and g.
([45]) Measure 2 formally consists of both introducing a tax on the processing industry and exempting undertakings subject to the ETS from the tax.
([46]) See footnote 31.

(70) However, the structure and stated purpose of the CO_2 tax on mineral products, as identified in paragraphs (65) to (66) above, would seem to suggest that its intrinsic objective is to impose the cost level set by this tax on emissions of CO_2 to the air from mineral products. Given this, the fact that an activity falls within the scope of the ETS does not appear sufficient in itself to conclude that an undertaking is in a different legal and factual situation than undertakings with emissions encompassed by the ESR. As was noted in paragraph 52 above with respect to measure 1, the ETS is a regulatory, non-tax system which may function differently to a tax. The Norwegian authorities have furthermore not elaborated to what extent the concerned emitters can be expected to incur additional costs as a result of being subject to the ETS.

(71) In view of these considerations, ESA takes the preliminary view that measure 2 may be *prima facie* selective insofar as it simply excludes activities, which are subject to the ETS from the CO_2 tax on mineral products.

5.3.1.3 Justification by the nature or general scheme of the reference system

(72) The Norwegian authorities have also argued that measure 2 is justified by the general nature and logic of the reference system as it will ensure that double regulation is avoided.

(73) However, as has been set out above, the system of reference in this case appears to be the CO_2 tax on mineral products. In ESA's preliminary understanding, the intrinsic objective and logic of this reference system is to ensure that the environmental costs of each unit of CO_2 emitted is internalised at least at the level set by this tax. Consequently, since it does not reflect the extent to which emitters actually incur additional costs as a result of the ETS, the proposed exemption to be introduced by measure 2 does not appear to be in line with this logic.

5.3.2 Remaining criteria

(74) The reasoning set out in the above Section 5.2.2 is equally valid with respect to measure 2. This measure therefore appears to fulfil the remaining conditions in Article 61(1) of the EEA Agreement.

5.4 Preliminary view

(75) In light of the above, ESA's preliminary view is that measures 1 and 2 may qualify as State aid, as defined in Article 61(1) of the EEA Agreement.

6 Aid scheme or individual aid

(76) ESA notes that the legal basis of the measures is an act which does not require further implementing measures for the granting of the aid, and which identifies the beneficiaries in a general and abstract manner ([47]). The aid therefore appears to be granted on the basis of an aid scheme.

7 Lawfulness of the aid

(77) Pursuant to Article 1(3) of Part I of Protocol 3: 'The EFTA Surveillance Authority shall be informed, in sufficient time to enable it to submit its comments, of any plans to grant or alter aid. […] The State concerned shall not put its proposed measures into effect until the procedure has resulted in a final decision.'

(78) The Norwegian authorities notified the measures on 29 February 2024 and have yet to let them enter into force. They have therefore complied with their obligations under Article 1(3) of Part I of Protocol 3.

8 Compatibility of the measures

8.1 **Introduction**

([47]) See Article 1(d) of Part II of Protocol 3 to The Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice ('Protocol 3').

(79) The burden of proving the compatibility of aid with the functioning of the EEA Agreement, under one of its derogations from Article 61(1) of the EEA Agreement, is borne by the EFTA State concerned. Consequently, it is for the national authorities to establish that the conditions for the derogation they are invoking are satisfied ([48]).

(80) In their notification, the Norwegian authorities have not discharged this burden of proof by substantiating that the measures comply with one of the derogations from the State aid prohibition. ESA therefore has doubts concerning whether the measures are compatible with the functioning of the EEA Agreement. In order to facilitate for the Norwegian authorities and other interested parties to comment on this issue, ESA will nevertheless identify the potential grounds for compatibility that may be applicable. ESA will also identify conditions under these compatibility grounds where it currently has doubts as to whether the conditions are fulfilled in the case at hand.

(81) Article 61(2) of the EEA Agreement is not applicable to the measures, as they do not have a social character, do not make good the damage caused by natural disasters or exceptional occurrences, and are not directed at certain areas of the economy of the Federal German Republic. Furthermore, the aid cannot be justified under Article 61(3)(a) of the EEA Agreement, as the aid does not promote the economic development of areas where the standard of living is abnormally low or where there is serious underemployment. Equally, since it is evident that the measures do not promote the execution of an important project of common European interest or remedy a serious disturbance in the Norwegian economy, Article 61(3)(b) of the EEA Agreement is not applicable.

(82) Article 61(3)(c) of the EEA Agreement provides that ESA may declare compatible 'aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest'. Therefore, in order to declare State aid compatible on the basis of this provision, the aid must firstly facilitate the development of certain economic activities or of certain economic areas. Secondly, the aid must not adversely affect trading conditions to an extent contrary to the common interest ([49]).

(83) In its Guidelines on State aid for climate, environmental protection and energy ('CEEAG') ([50]), ESA has set out conditions according to which aid measures in respect of environmental protection and energy will be declared compatible with the EEA Agreement pursuant to its Article 61(3)(c).

(84) As has already been explained, the notified measures aim to facilitate the development of economic activities in a manner that improves environmental protection. In view of this stated objective, ESA considers it appropriate to address below the question of whether the measures comply with CEEAG. In the continuation of this assessment, ESA will also provide its preliminary assessment of whether the measures may comply with the corresponding provisions in the General Block Exemption Regulation ('the GBER') ([51]).

(85) Lastly, ESA will address the issue of whether the measures can be declared compatible with the functioning of the EEA Agreement on the basis of an assessment directly under its Article 61(3)(c).

8.2 Assessment against CEEAG

8.2.1 *Scope and supported activities*

([48]) Judgment of the Court of First Instance of 12 September 2007, *Olympiaki Aeroporia Ypiresies* v *Commission*, T-68/03, EU:T:2007:253, paragraph 34; Judgment of the General Court of 17 July 2014, *Westfälisch-Lippischer Sparkassen- und Giroverband* v *Commission*. T-457/09, EU:T:2014:683, paragraph 295.

([49]) Judgment of the Court (Grand Chamber) of 22 September 2020, *Austria* v *Commission* (*Hinkley Point C*), C-594/18 P, EU:C:2020:742, paragraphs 18–20.

([50]) The CEEAG was published in the OJ L 277, 27.10.2022, p. 218.

([51]) Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187, 26.6.2014, p. 1), referred to at point 1j of Annex XV to the EEA Agreement, as amended.

8.2.1.1 Measure 1

(86) As explained in paragraphs 293-294 of the CEEAG, while reductions in environmental taxes may adversely impact the environmental objectives promoted by the tax, the reductions may nonetheless be needed where the beneficiaries would otherwise be placed at such a competitive disadvantage that it would not be feasible to introduce the environmental tax in the first place. Thus, reductions in environmental taxes and levies may be compatible provided that it at least indirectly contributes to an improvement of the level of environmental protection and that the tax reduction does not undermine the general objective of the tax.

(87) According to paragraph 295 of the CEEAG, aid in the form of tax or levy reductions may be compatible if: a) the reductions are targeted at the undertakings most affected by the environmental tax or levy that would not be able to pursue their economic activities in a sustainable manner without the reduction and b) the level of environmental protection actually achieved by implementing the reductions is higher than the one that would be achieved without the implementation.

(88) In ESA's preliminary understanding, the measure facilitates the economic activity of waste incineration pursued by undertakings subject to the ETS. In the absence of the measure, undertakings may have to bear the costs associated with surrendering emissions allowances under the ETS, as well as the excise duty on waste incineration.

(89) However, it is not evident to ESA that measure 1 is targeted at undertakings that would not be able to pursue their economic activities in a sustainable manner without the reduction. In this regard, ESA notes that a number of emissions allowances are allocated free of charge pursuant to the ETS. Based on this, it is also not evident that the level of environmental protection would be increased by implementing the measure, as no mechanism to ensure that exemptions would only be granted to undertakings that have net costs from the ETS participation is in place.

8.2.1.2 Measure 2

(90) In ESA's preliminary assessment, a line of reasoning corresponding to that set out in Section 8.2.1 is also applicable with respect to measure 2.

8.2.2 The necessity and proportionality of the aid

8.2.2.1 Measure 1

(91) As reiterated in paragraph 300 of the CEEAG, an in-depth assessment of the necessity and proportionality of the aid is needed when environmental taxes are not harmonised at EEA-level. On this basis, it is ESA's preliminary assessment that the Norwegian authorities must carry out an in-depth assessment in accordance with Sections 4.7.1.3.1 to 4.7.1.3.3 of the CEEAG, in order to demonstrate the necessity and proportionality of the aid.

(92) In this regard, ESA notes that the Norwegian authorities have not presented information allowing ESA to assess the necessity of the aid under paragraph 302 of the CEEAG. Equally, the Norwegian authorities have not presented information addressing the assessment of the appropriateness of the measure under Section 3.2.1.2 and paragraphs 305-306 of the CEEAG.

(93) As concerns the assessment of the proportionality of the aid under Section 3.2.1.3 of the CEEAG, ESA notes in addition that it follows from paragraph 308 of the CEEAG that ESA will consider aid to be proportionate if each beneficiary pays at least 20% of the nominal amount of the environmental tax or parafiscal levy that would be applicable to that beneficiary in the absence of the reduction.

(94) In ESA's preliminary assessment, the wording of paragraph 308 of the CEEAG supports that each beneficiary must pay a sufficient proportion of the environmental tax that would be applicable in the absence of the reduction in order for the aid to qualify as proportionate. Under such an interpretation, other costs borne by the concerned beneficiaries, such as costs associated with the ETS, are immaterial for the assessment against the 20%-threshold in paragraph 308 of the CEEAG.

(95) This interpretation is, in ESA's preliminary assessment, supported by the judgment of the General Court in Joined Cases T-129/07 and T-130/07. In those cases, a beneficiary contended that the Commission had failed to take into account the onerous environmental obligations to which it was subjected, including the ETS, when assessing whether the beneficiary paid a 'significant proportion' of the concerned national environmental tax ([52]). This line of argument was rejected by the General Court on the basis that the Commission was not under an obligation to rectify alleged distortive effects resulting from the differences between various national tax regimes.

(96) In any event, a number of emissions allowances are, as already mentioned, allocated free of charge pursuant to the ETS. Therefore, it cannot merely be presumed that the measure will exclusively benefit beneficiaries which are purchasing emissions allowances at market rates to cover their emissions.

8.2.2.2 Measure 2

(97) In ESA's preliminary assessment, the line of reasoning set out in Section 8.2.2.1 is equally applicable with respect to measure 2.

8.3 Article 44a GBER

(98) Pursuant to Article 3 GBER, aid measures shall be compatible with the EEA Agreement and exempted from the notification requirement provided that such aid fulfils all the conditions laid down in Chapter I GBER, as well as the specific conditions for the relevant category of aid laid down in Chapter III GBER.

(99) Article 44a GBER concerns aid in the form of reductions in environmental taxes or parafiscal levies. The material conditions under this provision are generally similar to those found in the corresponding paragraphs of CEEAG. Paragraphs two and three of Article 44a GBER correspond to paragraph 295 of the CEEAG. Paragraph five of Article 44a GBER corresponds to paragraph 308 of the CEEAG. The material assessments made in regard to the conditions of the CEEAG in Sections 8.2.2.1 and 8.2.2.2 above are therefore equally relevant under Article 44a GBER.

(100) It consequently follows from the above assessments that, in ESA's preliminary view, the measures do not comply with Article 44a GBER.

8.4 Assessment directly under Article 61(3)(c) of the EEA Agreement

(101) As follows from the above, ESA doubts whether the measures comply with the applicable conditions that have been set out in the CEEAG and GBER pursuant with Article 61(3)(c) of the EEA Agreement. The Norwegian authorities have also not submitted any information capable of establishing that the conditions for approving the measures, by applying Article 61(3)(c) of the EEA Agreement directly, are satisfied.

9 Conclusion

(102) As set out above, ESA preliminarily considers that measures 1 and 2 may constitute State aid within the meaning of Article 61(1) of the EEA Agreement. Provided that the measures qualify as State aid, ESA furthermore doubts whether the measures would be compatible with the functioning of the EEA Agreement.

(103) Consequently, and in accordance with Article 4(4) of Part II of Protocol 3, ESA hereby opens the formal investigation procedure provided for in Article 1(2) of Part I of Protocol 3. The decision to open a formal investigation procedure is without prejudice to the final decision of ESA, which may conclude that measures 1 and 2 do not constitute State aid, or that they amount to aid measures which are compatible with the functioning of the EEA Agreement.

([52]) Community guidelines on State aid for environmental protection (2001/C 37/03) (OJ C 37, 3.2.2001, pp. 3–15).

(104) ESA, acting under the procedure laid down in Article 1(2) of Part I of Protocol 3, invites the Norwegian authorities to submit their comments by 2 May 2024, and to provide all documents, information and data needed for the assessment of the measures in light of the State aid rules.

(105) The Norwegian authorities have confirmed that this opening decision does not contain any business secrets or other confidential information that should not be published.

(106) Finally, ESA will inform interested parties by publishing a meaningful summary in the Official Journal of the European Union and the EEA Supplement thereto. All interested parties will be invited to submit their comments within one month of the date of such publication. The comments will be communicated to the Norwegian authorities.

Done in Brussels,

For the EFTA Surveillance Authority,

Arne Røksund	Stefan Barriga	Árni Páll Árnason
President	*College Member*	*College Member*
Responsible College Member		

For Melpo-Menie Joséphidès

Countersigning as Director,

Legal and Executive Affairs

ESB-STOFNANIR

FRAMKVÆMDASTJÓRNIN

Tilkynning um fyrirhugaðan samruna fyrirtækja **2024/EES/38/02**

(mál M.11429 – TIL/PBV/PSA CANADA VENTURES)

Mál sem kann að verða tekið fyrir samkvæmt einfaldaðri málsmeðferð

1. Framkvæmdastjórninni barst 29. apríl 2024 tilkynning um fyrirhugaðan samruna í samræmi við 4. gr. reglugerðar ráðsins (EB) nr. 139/2004 ([1]).

   Tilkynningin varðar eftirfarandi fyrirtæki:

   – PSA International Pte Ltd. („PSA“, Singapúr)

   – Terminal Investment Limited Holding S.A. („TIL“, Lúxemborg), undir sameiginlegum yfirráðum MSC Mediterranean Shipping Company SA (Sviss) og tiltekinna sjóða sem stýrt er af Global Infrastructure Management, LLC (Bandaríkjunum)

   PSA og TIL ná í sameiningu yfirráðum í heild, í skilningi b-liðar 1. mgr. 3. gr. og 4. mgr. 3. gr. samrunareglugerðarinnar, yfir PSA Canada Ventures Ltd („PCV“, Kanada), sem lýtur sem stendur óbeinum yfirráðum PSA í gegnum eignarhaldsfélag sitt PSA Belgium Ventures BV („PBV“, Belgíu).

   Samruninn á sér stað með kaupum á hlutabréfum.

2. Starfsemi hlutaðeigandi fyrirtækja er sem hér segir:

   – PSA er alþjóðlegur rekstraraðili hafnarmiðstöðva.

   – TIL fjárfestir í, þróar og stýrir gámamiðstöðvum um allan heim.

3. Starfsemi fyrirtækisins PCV er rekstur tveggja gámamiðstöðva í höfninni í Halifax, Kanada: PSA Halifax Atlantic Hub and PSA Halifax Fairview Cove.

4. Frumathugun hefur leitt í ljós að hin fyrirhuguðu viðskipti sem hafa verið tilkynnt geti fallið undir gildissvið samruna-reglugerðarinnar. Fyrirvari er þó um endanlega ákvörðun.

   Hafa ber í huga að mál þetta kann að verða tekið fyrir samkvæmt málsmeðferðinni sem kveðið er á um í tilkynningu framkvæmdastjórnarinnar um einfaldaða málsmeðferð við meðhöndlun tiltekinna mála sem varða samruna, samkvæmt reglugerð ráðsins (EB) nr. 139/2004 ([2]) um eftirlit með samfylkingum fyrirtækja.

5. Þriðju aðilar sem eiga hagsmuna að gæta eru hvattir til að senda framkvæmdastjórninni athugasemdir sem þeir kunna að hafa fram að færa um hina fyrirhuguðu starfsemi.

   Athugasemdir verða að berast framkvæmdastjórninni innan tíu daga frá því að tilkynning þessi birtist í C-deild Stjórnartíðinda ESB, 8.5.2024. Eftirfarandi tilvísun skal ávallt tekin sérstaklega fram:

   M.11429 – TIL/PBV/PSA CANADA VENTURES

   Unnt er að senda framkvæmdastjórninni athugasemdir með tölvupósti eða í pósti. Vinsamlegast notið eftirfarandi samskiptaleiðir:

   Netfang: COMP-MERGER-REGISTRY@ec.europa.eu

   Póstáritun:
   European Commission
   Directorate-General for Competition
   Merger Registry
   1049 Bruxelles/Brussel

([1]) Stjtíð. ESB L 24, 29.1.2004, bls. 1 og EES-viðbætir nr. 9, 22.2.2007, bls. 62 („samrunareglugerðin“).
([2]) Stjtíð. ESB C 160, 5.5.2023, bls. 1.

Tilkynning um fyrirhugaðan samruna fyrirtækja **2024/EES/38/03**

(mál M.11461 – KUWAIT PETROLEUM ITALIA/FOX PETROLI/ECO FOX)

Mál sem kann að verða tekið fyrir samkvæmt einfaldaðri málsmeðferð

1. Framkvæmdastjórninni barst 26. apríl 2024 tilkynning um fyrirhugaðan samruna í samræmi við 4. gr. reglugerðar ráðsins (EB) nr. 139/2004 ([1]).

   Tilkynningin varðar eftirfarandi fyrirtæki:

   – Kuwait Petroleum Italia S.p.A. („Kupit“, Ítalíu), sem lýtur yfirráðum Kuwait Petroleum Corporation („KPC“, Kúveit)

   – Fox Petroli S.p.A. („Fox Petroli“, Ítalíu), sem lýtur yfirráðum Fox Petrolifera Italiana S.p.A. („Fox Petrolifera“, Ítalíu), sem er í einkaeigu einstaklinga sem hafa yfirráð yfir að minnsta kosti einu öðru fyrirtæki

   – Eco Fox S.r.l. („Eco Fox“, Ítalíu)

   Kupit og Fox Petroli öðlast sameiginleg yfirráð, í skilningi b-liðar 1. mgr. 3. gr. og 4. mgr. 3. gr. samrunareglugerðarinnar, yfir Eco Fox.

   Samruninn á sér stað með kaupum á hlutabréfum.

2. Starfsemi hlutaðeigandi fyrirtækja er sem hér segir:

   – Kupit starfar við dreifingu eldsneytis, sölu á smurefni og eldsneyti til notkunar á skipum og í flugi auk framleiðslu á lífeldsneyti.

   – Fox Petroli starfar við flutning, geymslu, vinnslu og markaðssetningu á jarðolíuvörum, lífeldsneyti og aukaafurðum þeirra.

3. Eco Fox starfar við framleiðslu og markaðssetningu á lífeldsneyti og aukaafurðum þess.

4. Frumathugun hefur leitt í ljós að hin fyrirhuguðu viðskipti sem hafa verið tilkynnt geti fallið undir gildissvið samruna-reglugerðarinnar. Fyrirvari er þó um endanlega ákvörðun.

   Hafa ber í huga að mál þetta kann að verða tekið fyrir samkvæmt málsmeðferðinni sem kveðið er á um í tilkynningu framkvæmdastjórnarinnar um einfaldaða málsmeðferð við meðhöndlun tiltekinna mála sem varða samruna, samkvæmt reglugerð ráðsins (EB) nr. 139/2004 ([2]) um eftirlit með samfylkingum fyrirtækja.

5. Þriðju aðilar sem eiga hagsmuna að gæta eru hvattir til að senda framkvæmdastjórninni athugasemdir sem þeir kunna að hafa fram að færa um hina fyrirhuguðu starfsemi.

   Athugasemdir verða að berast framkvæmdastjórninni innan tíu daga frá því að tilkynning þessi birtist í C-deild Stjórnartíðinda ESB, 6.5.2024. Eftirfarandi tilvísun skal ávallt tekin sérstaklega fram:

   M.11461 – KUWAIT PETROLEUM ITALIA/FOX PETROLI/ECO FOX

   Unnt er að senda framkvæmdastjórninni athugasemdir með tölvupósti eða í pósti. Vinsamlegast notið eftirfarandi samskiptaleiðir:

   Netfang: COMP-MERGER-REGISTRY@ec.europa.eu

   Póstáritun:
   European Commission
   Directorate-General for Competition
   Merger Registry
   1049 Bruxelles/Brussel

([1]) Stjtíð. ESB L 24, 29.1.2004, bls. 1 og EES-viðbætir nr. 9, 22.2.2007, bls. 62 („samrunareglugerðin“).
([2]) Stjtíð. ESB C 160, 5.5.2023, bls. 1.

Tilkynning um fyrirhugaðan samruna fyrirtækja **2024/EES/38/04**

(mál M.11470 – BASF/HARBOUR ENERGY/ASSETS OF WINTERSHALL DEA)

Mál sem kann að verða tekið fyrir samkvæmt einfaldaðri málsmeðferð

1. Framkvæmdastjórninni barst 2. maí 2024 tilkynning um fyrirhugaðan samruna í samræmi við 4. gr. reglugerðar ráðsins (EB) nr. 139/2004 ([1]).

   Tilkynningin varðar eftirfarandi fyrirtæki:

   – BASF SE („BASF“, Þýskalandi)

   – Harbour Energy Plc („Harbour“, Bretlandi)

   – Wintershall NewCo GmbH („Wintershall NewCo“, Þýskalandi), sem á viðskipti Wintershall DEA AG („Wintershall DEA“, Þýskalandi) sem tengjast ekki Rússlandi

   BASF nær yfirráðum sér í lagi, í skilningi b-liðar 1. mgr. 3. gr. samrunareglugerðarinnar, yfir Harbour og, óbeint, yfir þeim eignum Wintershall DEA sem tengjast ekki Rússlandi verða í höndum nýstofnaða fyrirtækisins Wintershall NewCo.

   Samruninn á sér stað með kaupum á hlutabréfum.

2. Starfsemi hlutaðeigandi fyrirtækja er sem hér segir:

   – BASF er kauphallarskráð evrópskt hlutafélag með höfuðstöðvar í Ludwigshafen am Rhein, Þýskalandi og skráð í kauphöllina í Frankfurt. BASF býr til efnafræði fyrir sjálfbæra framtíð á sviðum iðefna, efna, iðnaðarlausna, yfirborðstækni, næringar og velferðar og landbúnaðarlausna.

   – Harbour er sjálfsætt olíu- og gasfyrirtæki skráð í London með aðaláherslu á Bretland, auk hagsmuna í Indónesíu, Víetnam, Mexíkó og Noregi.

   – Wintershall NewCo samanstendur af leitar- og framleiðslustarfsemi Wintershall DEA sem samanstendur af framleiðslu- og þróunareignum þess auk rannsóknarréttinda í Noregi, Argentínu, Þýskalandi, Mexíkó, Alsír, Líbíu (að undanskildu Wintershall AG), Egyptalandi og Danmörku (að undanskildu Ravn) auk leyfa Wintershall DEA fyrir föngun og koltvísýrings og geymslu hans til Harbour.

3. Frumathugun hefur leitt í ljós að hin fyrirhuguðu viðskipti sem hafa verið tilkynnt geti fallið undir gildissvið samruna-reglugerðarinnar. Fyrirvari er þó um endanlega ákvörðun.

   Hafa ber í huga að mál þetta kann að verða tekið fyrir samkvæmt málsmeðferðinni sem kveðið er á um í tilkynningu framkvæmdastjórnarinnar um einfaldaða málsmeðferð við meðhöndlun tiltekinna mála sem varða samruna, samkvæmt reglugerð ráðsins (EB) nr. 139/2004 ([2]) um eftirlit með samfylkingum fyrirtækja.

4. Þriðju aðilar sem eiga hagsmuna að gæta eru hvattir til að senda framkvæmdastjórninni athugasemdir sem þeir kunna að hafa fram að færa um hina fyrirhuguðu starfsemi.

   Athugasemdir verða að berast framkvæmdastjórninni innan tíu daga frá því að tilkynning þessi birtist í C-deild Stjórnartíðinda ESB, 8.5.2024. Eftirfarandi tilvísun skal ávallt tekin sérstaklega fram:

   M.11470 – BASF/HARBOUR ENERGY/ASSETS OF WINTERSHALL DEA

   Unnt er að senda framkvæmdastjórninni athugasemdir með tölvupósti eða í pósti. Vinsamlegast notið eftirfarandi samskiptaleiðir:

   Netfang: COMP-MERGER-REGISTRY@ec.europa.eu

   Póstáritun:
   European Commission
   Directorate-General for Competition
   Merger Registry
   1049 Bruxelles/Brussel

([1]) Stjtíð. ESB L 24, 29.1.2004, bls. 1 og EES-viðbætir nr. 9, 22.2.2007, bls. 62 („samrunareglugerðin“).
([2]) Stjtíð. ESB C 160, 5.5.2023, bls. 1.

Tilkynning um fyrirhugaðan samruna fyrirtækja **2024/EES/38/05**

(mál M.11520 – SEFE/WIGA/WIGA GP)

Mál sem kann að verða tekið fyrir samkvæmt einfaldaðri málsmeðferð

1. Framkvæmdastjórninni barst 30. apríl 2024 tilkynning um fyrirhugaðan samruna í samræmi við 4. gr. reglugerðar ráðsins (EB) nr. 139/2004 ([1]).

   Tilkynningin varðar eftirfarandi fyrirtæki:

   – SEFE Securing Energy for Europe GmbH („SEFE“, Þýskalandi), sem lýtur yfirráðum efnahagsráðuneytis Þýskalands og Aðgerða í loftslagsmálum („BMWK“, Þýskalandi)

   – WIGA Transport Beteiligungs-GmbH & Co. KG („WIGA“, Þýskalandi), sem lýtur sem stendur sameiginlegum yfirráðum SEFE og Wintershall DEA AG („Wintershall“, Þýskalandi)

   – WIGA Verwaltungs-GmbH („WIGA GP“, Þýskalandi), sem lýtur sem stendur sameiginlegum yfirráðum SEFE og Wintershall

   SEFE nær yfirráðum sér í lagi, í skilningi b-liðar 1. mgr. 3. gr. samrunareglugerðarinnar, yfir WIGA og WIGA GP í heild.

   Samruninn á sér stað með kaupum á hlutabréfum.

2. Starfsemi hlutaðeigandi fyrirtækja er sem hér segir:

   – SEFE afhendir jarðgas og hefur sterka hlutdeild á þýskum markaði. Meginstarfsemi SEFE felst í vinnslu um allan heim, sölu á og viðskiptum með, flutningi og geymslu á jarðgasi og fljótandi jarðgasi (LNG).

   – WIGA er eignarhaldsfélag fyrir fyrirtæki sem starfa við háþrýstingsleiðslukerfi fyrir jarðgas í Þýskalandi.

   – WIGA GP er ráðandi eigandi WIGA með persónulega ábyrgð.

3. Frumathugun hefur leitt í ljós að hin fyrirhuguðu viðskipti sem hafa verið tilkynnt geti fallið undir gildissvið samruna-reglugerðarinnar. Fyrirvari er þó um endanlega ákvörðun.

   Hafa ber í huga að mál þetta kann að verða tekið fyrir samkvæmt málsmeðferðinni sem kveðið er á um í tilkynningu framkvæmdastjórnarinnar um einfaldaða málsmeðferð við meðhöndlun tiltekinna mála sem varða samruna, samkvæmt reglugerð ráðsins (EB) nr. 139/2004 ([2]) um eftirlit með samfylkingum fyrirtækja.

4. Þriðju aðilar sem eiga hagsmuna að gæta eru hvattir til að senda framkvæmdastjórninni athugasemdir sem þeir kunna að hafa fram að færa um hina fyrirhuguðu starfsemi.

   Athugasemdir verða að berast framkvæmdastjórninni innan tíu daga frá því að tilkynning þessi birtist í C-deild Stjórnartíðinda ESB, 8.5.2024. Eftirfarandi tilvísun skal ávallt tekin sérstaklega fram:

   M.11520 – SEFE/WIGA/WIGA GP

   Unnt er að senda framkvæmdastjórninni athugasemdir með tölvupósti eða í pósti. Vinsamlegast notið eftirfarandi samskiptaleiðir:

   Netfang: COMP-MERGER-REGISTRY@ec.europa.eu

   Póstáritun:
   European Commission
   Directorate-General for Competition
   Merger Registry
   1049 Bruxelles/Brussel

([1]) Stjtíð. ESB L 24, 29.1.2004, bls. 1 og EES-viðbætir nr. 9, 22.2.2007, bls. 62 („samrunareglugerðin“).
([2]) Stjtíð. ESB C 160, 5.5.2023, bls. 1.

Ákvörðun um að hreyfa ekki andmælum við tilkynntum samruna fyrirtækja **2024/EES/38/06**

(mál M.11326 – MSC/GIP III/ITALO)

Framkvæmdastjórnin ákvað 27. febrúar 2024 að hreyfa ekki andmælum við ofangreindum tilkynntum samruna og lýsa hann samrýmanlegan reglum sameiginlega markaðarins. Ákvörðunin er tekin í samræmi við b-lið 1. mgr. 6. gr. reglugerðar ráðsins (EB) nr. 139/2004 ([1]). Óstytt útgáfa þessarar ákvörðunar er eingöngu til á ensku og verður hún birt eftir að felld hafa verið brott viðskiptaleyndarmál, ef einhver eru. Unnt verður að nálgast hana á eftirfarandi hátt:

– Á samkeppnishluta Europa-vefsetursins (http://ec.europa.eu/competition/mergers/cases/). Notendur vefsetursins geta leitað að samrunaákvörðunum með ýmsum hætti, m.a. eftir fyrirtæki, málsnúmeri, dagsetningu og atvinnugrein.

– Á rafrænu sniði á vefsetrinu EUR-Lex (http://eur-lex.europa.eu/en/index.htm) undir skjalnúmeri 32024M11326. EUR-Lex veitir aðgang að löggjöf Evrópusambandsins á Internetinu.

([1]) Stjtíð. ESB L 24, 29.1.2004, bls. 1 og EES-viðbæti nr. 9, 22.2.2007, bls. 62.

Tilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um flugrekstur í Bandalaginu **2024/EES/38/07**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Frakkland
Flugleið	Brive – París (Orly)
Gildistími samnings	Frá 27. október 2024 til 26. október 2028
Umsóknarfrestur og frestur til að skila tilboðum	26. júní 2024 (kl. 12 að Parísartíma)
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða útboðið og almannaþjónustukvaðirnar	Syndicat Mixte pour la Création, l'Aménagement et la Gestion de l'Aérodrome Brive-Souillac Fulltrúi: Julien Bounie, formaður Heimilisfang: Mairie de Brive Place Jean Charbonnel BP 80433 19312 Brive CEDEX Sími +33 555181880 Netfang: smabs@brive.fr Upplýsingar um kaupandann (vefsetur): https://www.centreofficielles.com

Kynningatilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um rekstur flugþjónustu í Bandalaginu **2024/EES/38/08**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Cagliari – Róm Fiumicino (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2985, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Kynningatilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um rekstur flugþjónustu í Bandalaginu **2024/EES/38/09**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Cagliari – Mílanó Linate (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2986, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Tilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um flugrekstur í Bandalaginu **2024/EES/38/10**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Alghero – Mílanó Linate (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2987, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Tilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um flugrekstur í Bandalaginu **2024/EES/38/11**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Olbia – Mílanó Linate (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2988, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Tilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um flugrekstur í Bandalaginu **2024/EES/38/12**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Olbia – Róm Fiumicino (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2989, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Tilkynning framkvæmdastjórnarinnar skv. 5. mgr. 17. gr. reglugerðar Evrópuþingsins og ráðsins (EB) nr. 1008/2008 um sameiginlegar reglur um flugrekstur í Bandalaginu **2024/EES/38/13**

Auglýsing um útboð á áætlunarflugi í samræmi við almannaþjónustukvaðir

Aðildarríki	Ítalía
Flugleið	Alghero – Róm Fiumicino (báðar leiðir)
Gildistími samnings	Frá 27. október 2024 til 25. október 2025
Frestur til að skila tilboðum	62 dögum frá því að útboðsauglýsing þessi birtist (Stjtíð. ESB C, C/2024/2990, 26.4.2024).
Unnt er að nálgast texta útboðsauglýsingarinnar, ásamt hvers kyns viðkomandi upplýsingum og/eða skjölum sem varða opinbera útboðið og almannaþjónustukvaðirnar	Nánari upplýsingar veitir: Autonomous Region of Sardinia Department of Transport Directorate-General for Transport Unit for Maritime and Air Transport and Territorial Continuity Via XXIX Novembre 1847, 41 09123 Cagliari ITALY Sími +39 0706067318 Bréfsími: +39 0706067308 Á netinu: http://www.regione.sardegna.it Netfang: trasporti@pec.regione.sardegna.it trasp.osp@regione.sardegna.it

Yfirlit um ákvarðanir framkvæmdastjórnarinnar um leyfi til að setja á markað vegna notkunar og/eða notkunar efna sem talin eru upp í XIV. viðauka við reglugerð Evrópuþingsins og ráðsins (EB) nr. 1907/2006 um skráningu, mat, leyfisveitingu og takmarkanir að því er varðar efni (efnareglurnar REACH) **2024/EES/38/14**

(Birt skv. 9. mgr. 64. gr. reglugerðar (EB) nr. 1907/2006) ([1])

Ágrip eftirfarandi ákvörðunar um veitingu leyfis hefur verið birt í *Stjórnartíðindum Evrópusambandsins*:

Efnaheiti	Tilvísun ákvörðunar	Dagsetning ákvörðunar	Markaðsleyfisnúmer	Nánari upplýsingar
krómtríoxíð (EB nr. 215-607-8, CAS nr. 1333-82-0)	C(2024) 2511	25. apríl 2024	REACH/24/6/0	C/2024/2876, 2.5.2024
Sýrur búnar til úr krómtríoxíðið og fáliður þeirra EB nr. 231-801-5; CAS nr. 7738-94-5	C(2024) 2556	30. apríl 2024	REACH/24/4/0	C/2024/2978, 6.5.2024

Ákvarðanirnar er að finna á eftirfarandi slóð á vefsetri framkvæmdastjórnar Evrópusambandsins: Authorisation (europa.eu)

([1]) Stjtíð. ESB L 396, 30.12.2006, bls. 1 og EES-viðbætir nr. 54, 25.9.2014, bls. 1275.

Heimild til að veita ríkisaðstoð skv. 107. og 108. gr. sáttmálans um starfshætti Evrópusambandsins **2024/EES/38/15**

Mál sem framkvæmdastjórnin hreyfir ekki andmælum við

Málsnúmer	Aðildarríki	Landssvæði	Heiti aðstoðarkerfis (og/eða heiti aðstoðarþega)	Upplýsingarnar birtust (birtingartilvísun í Stjtíð. ESB)
SA.113058	Ítalía		TCTF: Reintroductions of SA.103464 (amended by SA.104161 and reintroduced by SA.107149) and SA.104242 (reintroduced by SA.107150)	C/2024/2968, 29.4.2024
SA.111449	Þýskaland		Baden-Württemberg: Investitionen für Naturschutz und Landschaftspflege - Landschaftspflegerichtlinie Teil D3 Investitionen über 600.000 Euro	C/2024/2974, 29.4.2024
SA.109550	Þýskaland		SA.109550: German participation in the ‘Auctions-as-a-Service’ organised under the first EU Innovation Fund Hydrogen Auctions [BMWK IIB2]	C/2024/2979, 29.4.2024
SA.110895	Slóvakía		Slovakia - TCTF: Modifications to SA.105458	C/2024/2996, 2.5.2024
SA.108418	Þýskaland		Förderrichtlinie Modellprojekte zur Stärkung des ÖPNV [BMDV]	C/2024/3003, 1.5.2024
SA.113421	Malta	Malta	TCTF: Support to Compensate for the Increase in the Prices of Fodder	C/2024/3004, 1.5.2024
SA.112986	Þýskaland		Bund: GAK-Maßnahmengruppe 5 F ‘Förderung von Maßnahmen zur Bewältigung durch Extremwetterereignisse verursachten Folgen im Wald’	C/2024/3013, 2.5.2024
SA.112489	Þýskaland		Amendment to SA.104353 – Replacement of registered capital in SEFE GmbH and SA.105001 – Recapitalisation of SEFE GmbH	C/2024/3022, 2.5.2024
SA.107366	Frakkland		Aides aux investissements des grandes entreprises actives dans la transformation et la commercialisation de produits agricoles pour la période 2023-2029	C/2024/3023, 2.5.2024
SA.112466	Þýskaland	Germany	BUND: Förderbereich 3.A ‘Verbesserung der Verarbeitungs- und Vermarktungsstrukturen landwirtschaftlicher Erzeugnisse’ des GAK-Rahmenplans, Maßnahme 2.0 ‘Investitionen in die Verarbeitung und Vermarktung landwirtschaftlicher Erzeugnisse’ - mittelgroße Unternehmen	C/2024/3025, 2.5.2024
SA.109663	Ítalía		Misure agevolative per la realizzazione dei Programmi dei contratti di filiera nel settore della pesca e acquacoltura	C/2024/3037, 3.5.2024
SA.113441	Búlgaría		TCTF: Помощ в подкрепа на разходи за вода за напояване при отглеждане на земеделски култури	C/2024/3090, 3.5.2024

Gildan texta þessara ákvarðana, að trúnaðarupplýsingum slepptum, er að finna á: https://ec.europa.eu/competition/elojade/isef/index.cfm