



Skatteetaten

Norwegian Tax Administration Annual Report for 2004



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Introduction



In 2004, the Norwegian Tax Administration assessed approximately NOK 590 billion in taxes and VAT, amounting to an increase of almost NOK 17 billion compared with the previous year. Total payments of underpaid tax and VAT have also increased. The Tax Administration's service declaration has been followed up and largely complied with. The

Tax Administration's processing times have been reduced in most areas.

In 2004, the Tax Administration further developed more services, increasing their user-friendliness while reinforcing its efforts in relation to business enterprises. A user survey of taxpayers conducted in 2004 showed that far more people now have a positive impression of the Tax Administration than was the case when the previous survey was conducted in 1999. Guidance and information measures in relation to business enterprises alongside the development of electronic channels for filing returns has made it simpler for business enterprises to submit correct reports. The Tax Administration's control activities in relation to business enterprises have been improved as regards both scope and selection, and an increasing number of heavy tax cases are now being dealt with.

Cooperation with trade organizations and people who assist taxpayers, such as auditors and accountants, has been greatly extended. The establishment of special tax crime units also contributes to increased efforts to combat the underground economy and economic crime. Strengthened efforts in this area include cooperation with agencies both in Norway and abroad.

The Tax Administration is engaged in developing legislation with regard to new electronic solutions and to making it easier for taxpayers to act correctly. The year 2004 saw a change in the assessment cycle for business enterprises and self-employed persons. This involves a later filing date for business enterprises and self-employed persons and simpler change procedures for the local tax assessment offices.

The Tax Administration is in the process of developing a data warehouse to enable use of the Tax Administration's extensive data sources across the various systems. The first version is designed to support efforts to detect tax evasions and to increase payments of outstanding claims. The solution will be operative from 2005.

Organization and staff

In order to enhance the Tax Administration's capacity to deal with its responsibilities, we must develop the organization, staff and managers in such a way as to adapt the Tax Administration to the needs and expectations of the users. Restructuring of the assessment administration into larger units has resulted in improved utilization of resources and competence. The Tax Administration is currently engaged in a project involving appraisal of all of the Tax Administration's organization and procedures. Development of new IT systems and channels for reporting are also major instruments.

Competence development in the Tax Administration is decentralized and task-oriented. The scope of competence development provision is large and varied both as regards professional content and learning methods. In recent years, we have cooperated with university colleges on tailoring training programmes for groups of employees. In combination with measures such as courses, seminars and distribution of responsibility, e-learning is an effective learning method for enabling staff to perform new and changed tasks.

On 1 July 2004, the Tax Administration took over responsibility for auditing the tax account, a task previously performed by the Office of the Municipal Auditor. The audit is now conducted by five regional audit units, under the administration of five county tax collection offices.

User orientation

The Tax Administration is engaged in developing services and products to make it simpler for taxpayers to comply with the legislation and the arrangements administered by the Tax Administration. Examples of this are improved information and adaptation on connection with tax cards, tax returns, VAT returns, guides, tax settlement notices, advance rulings and decisions in appeal cases.

The users are satisfied

A user survey in 2004 directed towards wage-earners and pensioners showed that far more people now have a positive impression of the Tax Administration than was the case when the previous survey was conducted in 1999. The users are well satisfied with access by telephone, the manner in which they are handled by us both in telephone communication and when meeting in person and in the processing carried out by us. The Tax Administration's information material is perceived as accessible and easy to follow.

The main results of the survey show that 68 per cent of the informants have a good impression of the Tax Administration while only 4 per cent have a poor impression. Persons who have been in contact with the Tax Administration during the two years prior to the survey have a better impression than those who have not been in contact.

Prize for best government website

The Tax Administration's website, www.skatteetaten.no, has been elected by the website Norge.no and the magazine Kommunal Rapport (Municipal Report) as Government Website of the Year for 2004. In its grounds for awarding the prize, the jury stated that the content of the website "is perceived as useful to the users and makes it simpler to arrange for the performance of public services."

Simplified procedure for obtaining tax certificates

From 2004 it is simpler for business enterprises and self-employed persons to request complete tax certificates by enquiring at local or county tax collection offices.

Electronic services

The Tax Administration is a central participant in Altinn, which is the new reporting channel for public agencies. The solution was launched in 2004. Approximately 200 000 users filed two million reports via Altinn in 2004. These included VAT returns, tax returns for business enterprises and self-employed persons, statistical reports and annual accounts.

Electronic ordering of tax cards

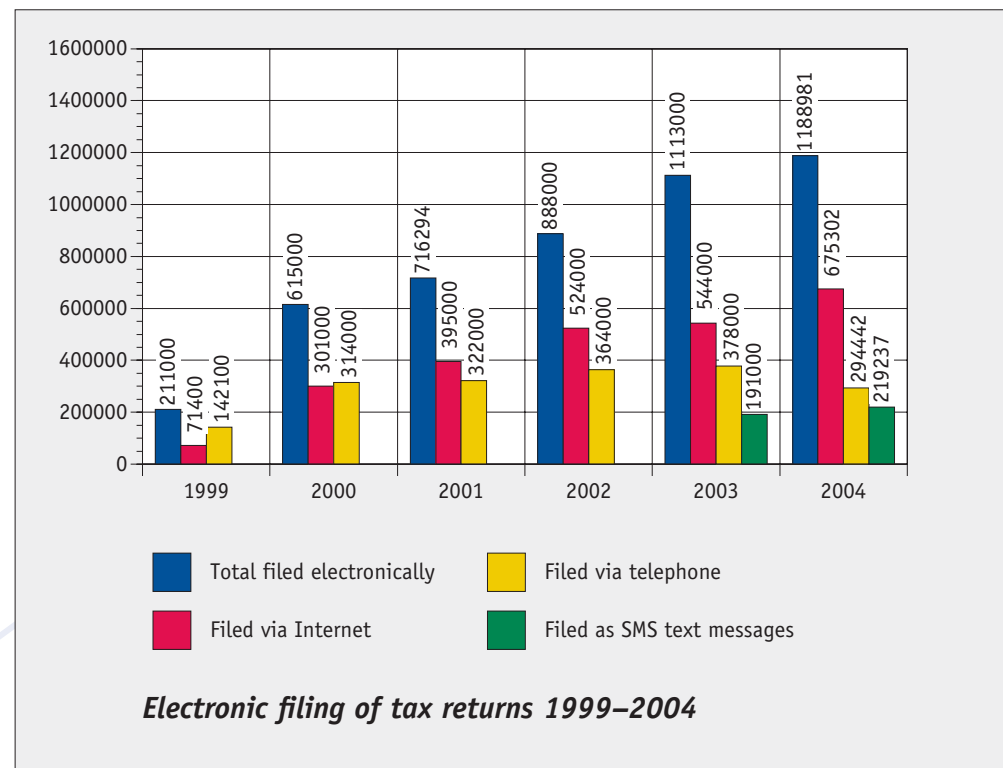
Via the Internet or SMS text messaging, over 254 000 tax cards, tax exemption cards, copies of tax cards and forms for requesting changes to tax cards were ordered for 2004. This is an increase of almost 55 000 compared with the previous year.

Electronic filing of tax returns – wage-earners and pensioners

Approximately 3.2 million wage-earners and pensioners received pre-completed tax returns in April. Almost 90 per cent of these received tax settlement in June.

Nearly 2 million taxpayers have been able to file tax returns electronically since 1999 and an increasing number of people choose to make use of this possibility. Altogether 37 per cent of taxpayers filed their tax returns electronically in 2004. User surveys show that this method of filing tax returns is perceived as simple and user-friendly.

From 2005, all taxpayers will be able to file tax returns electronically. In the new Internet solution, taxpayers will be able to make changes or additions to all 250 items of the tax return. All compulsory enclosures will be integrated in the solution, and the users will be given simple and rapid access to various forms of electronic information and assistance in filling in the forms.



Electronic filing of returns by business enterprises - tax returns from business enterprises

A total of 39 per cent of those able to file electronically chose to do so in 2004, an increase of 15 percentage points compared with 2003. Within the group of business enterprises and self-employed persons, twice as many filed electronically in 2004 compared with the previous year.

- VAT returns

An increasing number of VAT returns are filed electronically. The proportion has increased from 21 per cent for the fourth period of 2003 to 38.3 per cent for the fifth period of 2004. The goal for the third period of 2005 is that 50 per cent of those required to file VAT returns six times a year do so via Altinn.

Focus on business and industry

Tax evasion methods are being developed at a pace and magnitude that makes further efforts necessary. The difficulty of exercising controls is exacerbated by the fact that trade and economic relations are more international than they were and involve greater use of electronic means of transmission.

In the work on strengthening the Administration's efforts in relation to business and industry, several instruments are employed in improving efficiency. Organization of resources, competence building and correct use of technology are important measures.

We use a combination of attitudinal development, information and controls to reduce tax evasion. In addition to traditional tax audits and control of employers, the Administration has focused on a more varied and targeted use of instruments in the Administration's control activities in recent years. This may involve controls and measures of varying form and content conducted by the Tax Administration alone or in cooperation with other agencies and bodies.

Research into illegal moonlighting

Research shows that, besides involving tax evasion, illegal moonlighting also affects prices, pay and productivity. It is important that the Tax Administration combats illegal moonlighting and economic crime. The three most important factors affecting the degree of illegal moonlighting are control, penalties and the tax ethics of the perpetrators. A combination of increased probability of control and increased additional tax in connection with evasion of large amounts helps to keep the evasion at a moderate level.

Tax evasion is more accepted in some sectors than it is in others and there are often fewer objections to illegal moonlighting in areas where many people are engaged in illegal moonlighting than in areas where it is less usual. One explanation for this is that ethical norms have a tendency to spread. Fewer people are involved in moonlighting today than before, and this can be explained by the increased proportion of female

workers, the increased number of workers with high education and long experience and the fact that more people perceive there to be a higher risk of being caught.

A new survey of attitudes to the underground economy and economic crime has been started in order to increase the knowledge of the Tax Administration and to ascertain developmental trends in this area.

Attitudinal development

Attitudinal development measures are aimed at creating positive attitudes to paying tax. In 2004, courses were held at upper secondary schools and a competition was held where young people were encouraged to make a film on illegal moonlighting. Representatives of the Tax Administration have taken part in the LO Summer Patrol (an arrangement organized each year by the Norwegian Confederation of Trade Unions to improve young people's knowledge of their rights in working life). Cooperation has been set up with the cleaning and sanitation sector for a new approval system to be introduced in 2005.

The "Cooperative Forum against the Underground Economy" (cooperation between the Norwegian Confederation of Trade Unions, the Confederation of Norwegian Business and Industry, the Norwegian Association of Local and Regional Authorities and the Tax Administration) and "Young Entrepreneurs" (a Norwegian organization that trains young people in starting businesses) has established a website that takes up relevant topics and provides information on why it is important to do things right.

Tips telephone against illegal moonlighting

In 2004, a tips telephone against illegal moonlighting was set up at Troms County Tax Assessment Office. During the year, 120 tips were received from members of the public. The tips concerned both private individuals and small and medium-sized enterprises.

The tips were dealt with by professionals. Every fifth tip resulted in tax claims and/or a formal complaint to the police. In addition, extensive social security fraud was detected, where recipients of social security benefits were in permanent illegal employment.

A corresponding arrangement has been started in Finnmark and is being considered in other areas of the country.

Information and guidance to business enterprises

Targeted and systematic information is provided to business enterprises and self-employed persons and to accountants and auditors, via our website, through commercial channels and by means of direct contact.

The county tax assessment offices and the local tax assessment offices hold information meetings as preventive and user-oriented measures for newly established business enterprises and self-employed persons, where VAT rules, accounting rules and bookkeeping requirements are taken up.

The Tax Administration, accountants and auditors have a number of fora for discussion of common issues. The Tax Administration holds annual information meetings for Norway's auditors and accountants. The increasing number of participants indicates that the meetings are perceived as useful and provide good professional updating.

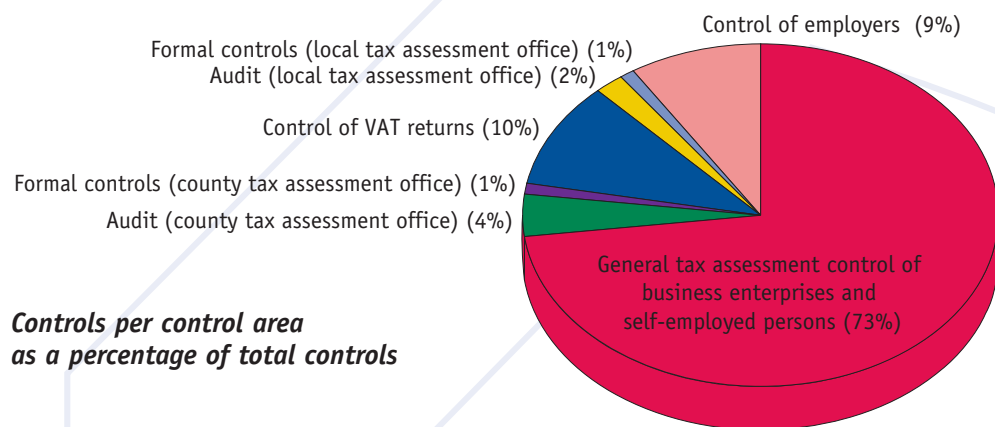
Control measures

The purpose of the controls is to detect evasion and to increase taxpayers' perceived risk of detection. The Tax Administration emphasizes increasing the visibility of the consequences for taxpayers of failing to comply with the rules.

Various instruments and new methods will be employed, and a number of the controls carried out have received considerable attention from the media.

In order to reduce the number of returns not received, The Directorate of Taxes has conducted a survey of business enterprises and self-employed persons who fail to deliver returns in order to determine what characterizes these undertakings. Information from the survey will be used in efforts to encourage more undertakings to file compulsory returns. Personal contact and visits to the business enterprises and self-employed persons have resulted in a considerable increase in compliance.

Of Norway's approximately 450 000 enterprises, 24 per cent were controlled in 2004, 73 per cent of these in connection with assessment. The increased control of VAT returns in 2004 has resulted in an increase in control coverage.



Controls per control area as a percentage of total controls

New tax crime units in the fight against the underground economy

The new Tax Crime Unit for Oslo and Akershus was established in May 2004. In 2005, specialized tax crime units will be established in Hordaland, Rogaland, Sør-Trøndelag and Nordland.

The efforts of the new tax crime units are directed against serious and extensive tax crime. The goal is to deal with the most serious cases.

In 2004, controls of several international pyramid operations were carried out. In some cases, these operations involved hundreds of millions of kroner and several thousand persons. In one such company, eight out of ten persons had failed to declare amounts received for taxation. Another company attempted to evade tax by using fictitious names and foreign postal addresses. In a third case a company was stripped of large parts of its assets before the control was conducted.

Sectoral controls

Sectoral controls provide the Tax Administration with a better knowledge of the individual sector while having a preventive effect on those that are not controlled. These controls reveal large sums that have been withheld from taxation. Repeated and follow-up controls show increased compliance with the legislation. Several operations have been carried out in cooperation with other agencies.

The following circumstances are often revealed by controls:

- deficient registration of sales and goods purchases
- deficiencies in cash balancing
- deficient registration of employees
- unreported pay and/or deficient payment of tax deductions
- private withdrawals entered erroneously in accounts or not entered at all
- breaches of the Assessment Act and the Accounting Act

Examples of controls carried out:

- Control of 51 grocery shops in Oslo showed that NOK 68 million had been withheld from taxation and that goods purchases for over NOK 26 million were not entered in the accounts. This corresponds to approximately NOK 10.7 million in non-paid VAT. NOK 10.5 million was also proved to have been paid out in black-market.
- Operations carried out in relation to the restaurant sector several places in Norway revealed that there are still dubious conditions in the sector. Illegal moonlighting, social security fraud, deficient cash registers, deficient documentation of turnover

and employees without residence permits or work permits. Some of the enterprises that were visited were not registered.

- Controls in the construction sector have revealed many unregistered enterprises, employees without residence or work permits, social security fraud and illegal moonlighting.

Cooperation with other agencies

Our cooperation with other supervisory bodies and other agencies that play a role in the detection of economic crime yields good results. We are working on further development of good networks and cooperation at both national and international levels.

Trade organizations

Irresponsible actors ruin the market for those who act responsibly. Our cooperation with branch and interest organizations has been maintained and extended in 2004.

Registerinfo in Finnmark is a direct result of cooperation with the Federation of Norwegian Construction Industries. This is a new nationwide information and service unit for the construction sector. The players in the construction sector can now consult this unit for the information they need in order to assess the seriousness of tenderers before entering into contracts.

Other public agencies

The Tax Administration cooperates well with other public agencies, such as the police, the State Agency for the Recovery of Fines, Damages and Costs, the National Insurance Service, the Norwegian Labour Inspection Authority, the Fire Authority, the Directorate of

Fisheries, the Customs and Excise Administration, the Banking, Insurance and Securities Commission and the Norwegian Food Safety Authority. We have positive experience of such cooperation, which helps to ensure more extensive controls while making it easier to stop the activities of irresponsible enterprises.

Foreign authorities

The Tax Administration gives priority to assessment and control of adaptation to the tax system. The use of tax-adapted transactions is a common way of minimizing tax payments. Large assets are placed in foreign countries, and investigations reveal tax evasion on considerable parts of such assets. With a field of action encompassing the entire world, ensuring correct compliance in connection with financial transactions is a major task.

The Tax Administration cooperates with public agencies in a number of other countries in combating tax crime. Problems are solved by means of exchange of information between supervisory bodies in Norway and abroad. Monitoring of transactions and cash flow between companies and persons includes the use of third-party information.

The Nordic cooperation and the Nordic-Baltic Cooperation are both very active, and working groups cooperate on specific areas.

The Director General of Taxation and the Russian Minister of Taxation have signed an agreement on mutual administrative assistance and exchange of information on tax matters. The agreement provides a basis for extended and closer cooperation between the taxation authorities of the two countries.

In the OECD meeting of January 2004, the Director General of Taxation was elected as chairman of the Forum on Tax Administration. The purpose of the Forum is to promote development of the tax administrations in the OECD countries.

In 2004, an agreement on tax collection assistance was negotiated with Canada.

The Norwegian Tax Administration's operations in 2004

In 2004, a total of NOK 589.4 billion tax was assessed.

Tax revenues			
	2002	2003	2004
	<i>billions</i>	<i>billions</i>	<i>billions</i>
Total assessed tax	568.1	572.8	589.4
– Tax on income and wealth	208.0	211.0	206.9
– Petroleum tax	98.4	91.1	97.1
– National Insurance contributions	55.1	58.8	61.1
– Employer's contributions	75.9	79.5	83.8
– VAT	129.5	131.0	138.8
– Inheritance tax	1.2	1.4	1.7

A correct and up-to-date population register

Information from the population registers is used by other public registers and is of major importance for the rights and obligations of individual citizens in relation to the public authorities. Private institutions and organizations too have a statutory right to use the population register to identify persons and addresses.

At the end of 2004, Norway's population totalled 4 606 000 persons, which is 28 500 more than at the end of 2003.

As regards registration of births, deaths, marriages, etc., the Tax Administration receives notifications from hospitals, probate and bankruptcy courts and the Church. In order to ensure more rapid notification procedures, priority has been given to measures in relation to such bodies. Updating of the population register was improved in 2004.

A system for electronic filing of notification of changes of address will be put into operation in 2005. This service will make this simpler for the public and will help to ensure more rapid updating of the register.

3.3 million tax cards were produced for 2004

Information on the basis for withholding tax for the individual taxpayer and a form for requesting changes to the tax card is enclosed with the tax card. The form can be delivered on paper or electronically at www.skatteetaten.no. Fewer people now need to change the tax card. In the period from 2001 to 2004, the number of changes was reduced by 345 000.

When interest on property loans went down, the Tax Administration sent out information to taxpayers to draw attention to the possible need to adjust withholding tax in order to avoid underpayment of income tax. Fewer taxpayers were charged for underpaid tax in 2004 than was the case in 2003, which may indicate that these measures worked.

Over 3.6 million tax returns are dealt with each year

Assessment is an extensive production task which places considerable demands on service and quality. Of wage-earners and pensioners who filed tax returns, over 2.8 million received tax settlement in June.

Number of processed tax returns			
	2002	2003	2004
Total tax returns	3 618 428	3 642 642	3 656 000
– Wage-earners and pensioners	3 126 821	3 150 218	3 167 000
– Self-employed persons	333 000	331 000	326 000
– Companies	158 607	161 424	163 000

The Directorate of Taxes received over 40 million basic data statements in 2004

In 2004, 40.3 million statements of bank deposits and interest, loans and interest on loans, pay, grants, insurance payments, automobile purchases, etc. were received from persons obliged to submit such statements. In addition to the Tax Administration's own data, this forms the basis for assessment and for production of pre-completed tax returns.

In order to ensure high quality, control of persons submitting statements is an important part of the Administration's control routines.

Assessed tax and National Insurance contributions total NOK 365.1 billion

Assessment of individual taxpayers totalled over NOK 236 billion in 2004 and amounts to over 64 per cent of the total assessed tax.

NOK 97.1 billion was assessed from the petroleum industry, which is NOK 6 billion more than in 2003. State petroleum income varies from year to year in relation to fluctuations in the price of petroleum. However, 2004 is the fourth year in a row that the assessed tax from the petroleum industry exceeds NOK 90 billion.

Distribution of assessed tax by taxpayer group			
	2002	2003	2004
	<i>billions</i>	<i>billions</i>	<i>billions</i>
Total assessed tax	361.2	356.2	365.1
– Wage-earners and pensioners	190.5	197.6	203.9
– Self-employed persons	32.0	32.2	32.6
– Companies except petroleum companies	40.3	35.3	31.5
– Petroleum companies	98.4	91.1	97.1

Over 2.5 million personal taxpayers overpaid a total of NOK 22.7 billion, an average of approximately NOK 9 000, while over 700 000 underpaid a total of NOK 11.4 billion, an average of approximately NOK 15 500.

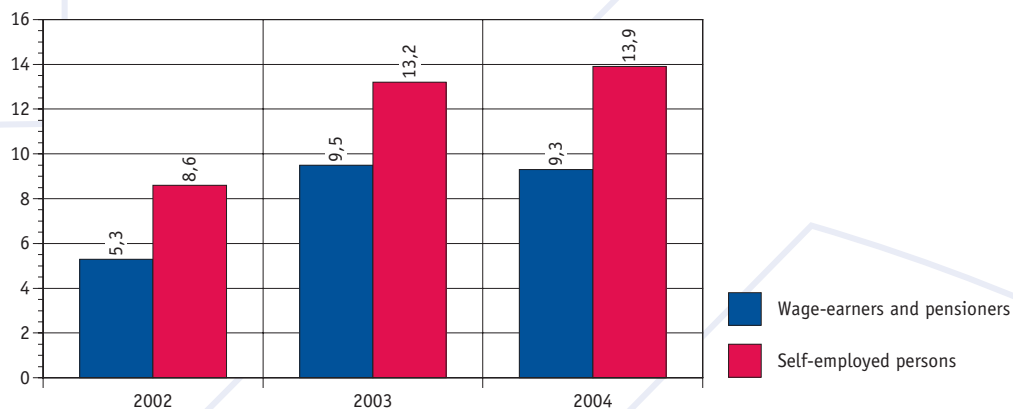
Late delivery penalties and additional tax

Over 10 500 companies and 26 000 personal taxpayers filed tax returns too late and were imposed late delivery penalties. This is somewhat fewer than in 2003. Late delivery penalties were imposed for a total of approximately NOK 57 million, including NOK 15.6 million from companies and NOK 41.4 million from personal taxpayers.

Approximately 3 200 companies, including petroleum companies, were charged additional tax totalling NOK 94 million. Over 28 000 of personal taxpayers were charged additional tax amounting to a total of NOK 566 million.

Income corrections resulting from the assessment

Besides detecting errors, the Tax Administration makes considerable efforts to ensure that basic data and the information provided by taxpayers themselves results in correct tax settlements.



At the end of 2004, income corrections totalled NOK 23.2 billion as a result of compulsory controls and controls of personal taxpayers in priority areas.

Tax payable in arrears

From 2004, business enterprises are allowed a longer time limit for filing of tax returns. At the same time, this change entails that the local tax assessment offices have until 31 May of the following year to control returns. As a result of the new annual cycle for assessment of business enterprises and self-employed persons, the final result for the fiscal year of 2003 is not available until after the assessment is concluded in May 2005. On 31 December 2004, net provisional increases in the income of companies required to pay tax in arrears totalled NOK 10.7 billion.

All taxpayers required to pay tax in arrears are dealt with by the new system for assessment of business enterprises and self-employed persons.

Changes after the assessment is finalized

Most questions are decided during processing of the assessment. However, in some cases, additional information is received from a taxpayer or errors are discovered entailing correction of the assessment. Decisions made during the assessment may also be changed as a result of an appeal. A total of 135 000 cases involving changes in an assessment were dealt with in 2004, which is 17 000 fewer than in 2003. 48 766 changes were made as a result of appeals by taxpayers, which is 6 per cent fewer than the previous year. Corrections are made continuously and appeals are generally processed within three months.

Assessment of VAT

On 31 December 2004 there were nearly 317 000 enterprises subject to VAT registered in the VAT register. The total VAT assessed by Customs and Excise and the Tax Administration amounted to NOK 138.8 billion for 2004. This is an increase of NOK 7.7 billion compared with the previous year. The increase is due to increased import of goods and services. The VAT on domestic sales was reduced by approximately NOK 1.7 billion, which can partly be explained by the effect of amendments to rules and partly by the increase in tax-deductible procurements and increased import of equipment.

In 2004, the Tax Administration received almost 1.5 million VAT returns. The county tax assessment offices control VAT returns on a continuous basis. When compulsory returns are not received, the VAT is assessed provisionally.

Number of persons and enterprises in VAT register		2002	2003	2004
	Total persons/enterprises subject to VAT	306 792	316 317	316 750
	– Of this, annual returns	86 052	86 056	77 721
	– Of this, bi-monthly returns	21 532	29 114	35 511
Number of VAT returns processed	Total returns	1 458 143	1 462 319	1 482 963
	– Of this, refunds	318 589	348 172	362 754

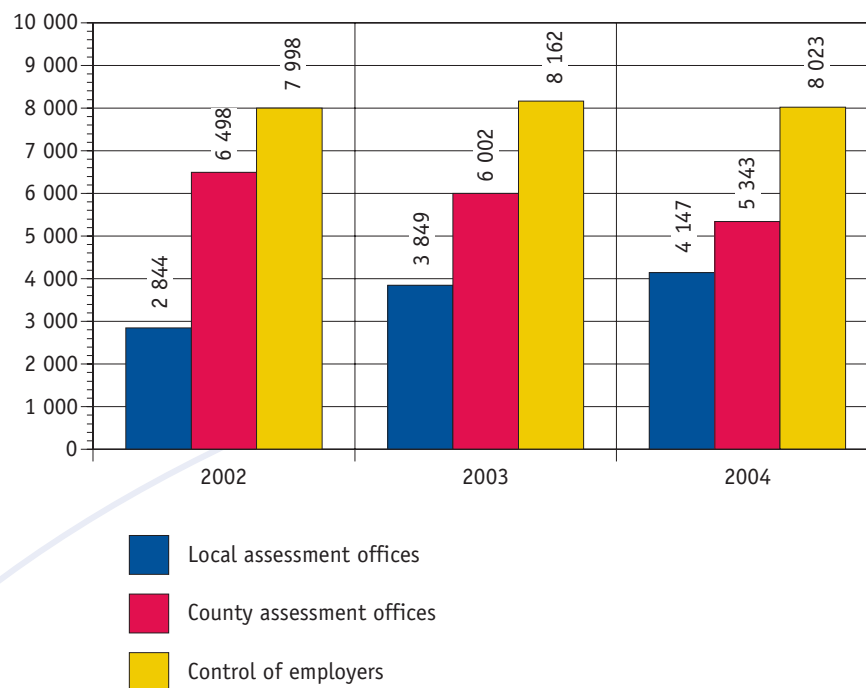
VAT corrections on control by office			
	2002	2003	2004
	<i>billions</i>	<i>billions</i>	<i>billions</i>
VAT – corrections	2.6	3.0	2.8
– Of this, control of returns	0.2	0.3	0.3

Assessment of inheritance tax

In 2004, the county tax collection offices processed 47 000 cases concerning inheritance and gifts. The time spent on dealing with cases has been reduced during recent years. At the end of the period, there were 9 415 cases concerning inheritance and gifts yet to be processed. Ninety per cent of these were from the previous six months. Of 218 unprocessed appeals, at the end of the period, 89 per cent were from the previous three months.

In 2005 a new system will be introduced for inheritance tax accounting and collection.

On-site inspections



In 2004, 17 500 on-site inspections were conducted. In order to increase the visibility of the Tax Administration's control activities, priority has been given to increasing the number of information visits and formal controls. Approximately 500 more inspections of this kind were conducted in 2004 than during the previous year. Such inspections result in good contact with taxpayers, have a preventive effect and are less resource-consuming than traditional tax audits. Owing to the increased emphasis on weightier matters by the county tax assessment offices, the number of tax audits has been somewhat reduced.

In 2004, 8 032 on-site inspections of employers were conducted by tax collection offices. In addition efforts have been invested in preventive work. This has included information meetings for employers held by the largest tax collection offices in order to prevent errors.

Tax collection

On 31 December 2004, 99 per cent of all claims for 2003 had been collected

The following table shows the total tax for 2003 assessed and paid on 31 December 2004 by local and county tax collection offices.

Tax collected for the fiscal year of 2003 on 31.12.04 – NOK millions						
	Direct taxes		Indirect taxes			Total tax
	Persons	Com-panies	Inherit. tax	VAT	Empl.'s contrib	
Assessed for 2003	236 524	28 580	1 494	120 849	80 082	467 529
Total paid	98.4 %	98.0 %	99.5 %	99.1 %	99.7 %	99.0 %
Comp. prev. year	+ 0.1 pp.	+ 1.1 pp.	+ 0.1 pp.	+ 0.2 pp.	+ 0.1 pp.	+ 0.4 pp.

Business enterprises and self-employed persons paid NOK 119 billion in VAT last year. 97.4% of the VAT claimed was paid voluntarily (on time or delayed), while 1.7 per cent was enforced by the county tax collection offices. The increase in paid VAT of 0.2 percentage points amounts to approximately NOK 240 million. The improved result can

be attributed to a combination of the good economic situation in Norway and improvements in the enforcement carried out by the county tax collection offices. By way of example, the use by the county tax collection offices of bankruptcy or bankruptcy petitions resulted in payments totalling approximately NOK 400 million for the country as a whole in 2004.

For the country as a whole, the result for payment of underpaid tax improved by 1.2 percentage points last year.

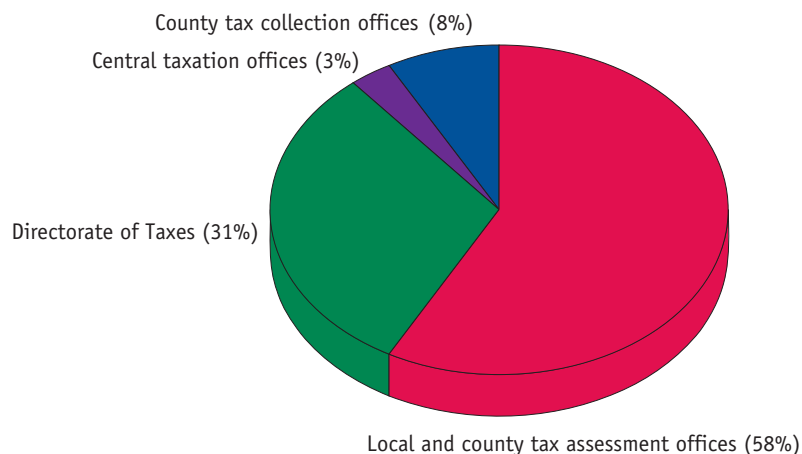
A new system for tax collection will be introduced throughout the country in 2007. This solution will provide more efficient collection, better access to information and better services for taxpayers.

The Ministry of Finance has requested the Directorate of Taxes to investigate the management and organization of tax collection.

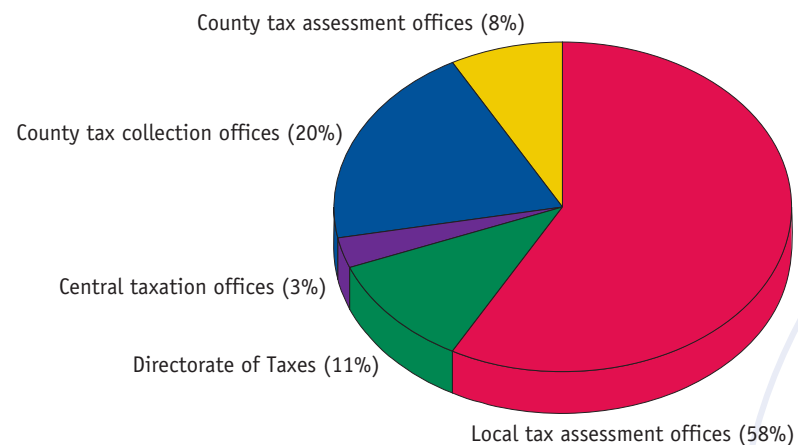
Finance and staff

The Tax Administration's costs in 2004 in NOK 1000s	
Operating costs	3 171 761
Special operating costs	93 552
Major IT projects	123 974
Major equipment procurements and maintenance	107 814
Total	3 497 101

Costs by agency



FTEs by agency



Labour in the Tax Administration totalled 6 058 FTEs in 2004. The average age of Tax Administration employees was 45 years, and staff turnover in 2004 was 4.4 per cent. Sickness absenteeism showed a positive development in all of the Tax Administration's units. In 2004, sickness absenteeism was 6 per cent. This involves a reduction of 11 per cent compared with the previous year.

The Tax Administration has a personnel policy goal of reflecting the society as a whole in its distribution of age, sex and cultural background. As an undertaking committed to the terms of the Agreement concerning an Inclusive Working Life (IA-avtalen), the Tax Administration makes provisions for employees with disabilities.

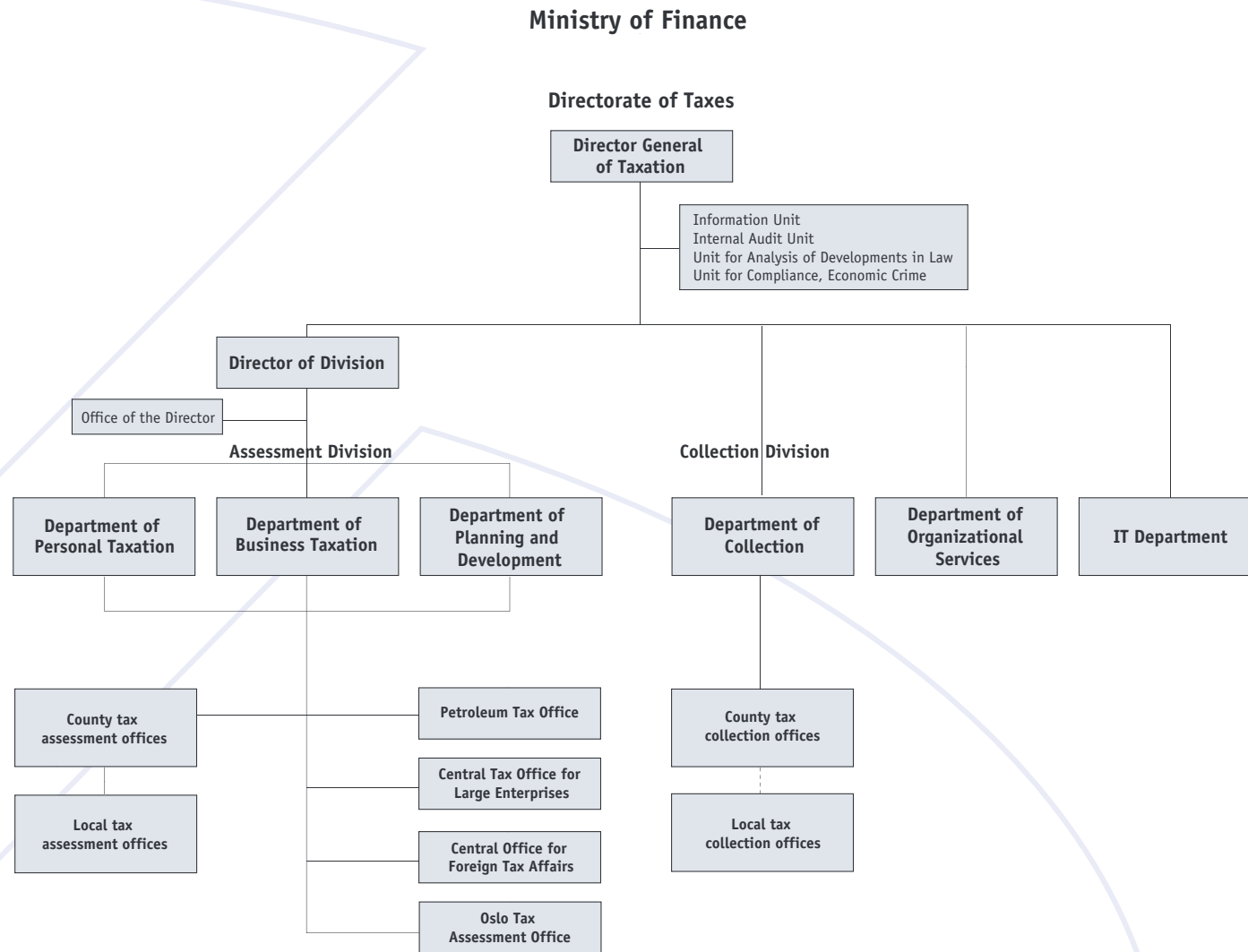
Restructuring

In all major restructuring processes, the Tax Administration adopts a personnel-oriented, systems-oriented and organization-oriented perspective. It is thus possible at an early stage of the process to make some indications as to what personnel-related measures should be initiated and what competence and competence development there will be a need for. Staff representatives are consulted early in change processes.

Ethics

Ethical considerations constitute an important aspect of all of the activities of the Tax Administration. Ethics is also an obligatory topic in all management training provided by the Tax Administration and is an element of the basic training provided for new employees. The Tax Administration's rules for additional employment and the required compliance with the special secrecy provisions are examples of the high ethical standards required of the Tax Administration's employees in their dealings with the general public.

Organizational chart



www.skatteetaten.no