



Business Registration Reform Case Study Norway

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Business Registration Reform Case Study: Norway

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**International
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**The Brønnøysund
Register Centre**

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Abbreviations

BRITE	Business Register Interoperability throughout Europe
EC	European Commission
EEA	European Economic Area
EFTA	European Free Trade Association
EU	European Union
ICT	Information and Communication Technology
Ot. prp.	Odelstingsproposisjon (Norwegian government bill)
SERES	Semantics Register for Electronic Services
SPOCS	Simple Procedures Online for Cross-border Services
VAT	Value-Added Tax

Introduction

Sustainable economic growth and reduction of poverty require a suitable framework of good governance. A register solution that works efficiently and offers reliable business information is an essential part of such a framework.

As a means to ensure efficiency and simplification in business start-ups, a well-functioning register solution has several beneficial effects. It encourages entrepreneurship, improves access to loans, generates more jobs, makes it easier to comply with rules, and reduces administrative burdens, thus increasing productivity. In a broader perspective, this helps attract investors, boost the economy in general, and reduce poverty.

Implementation of good governance has revealed a general need to enhance transparency and integrity standards in public administrations and private entities. Availability of official, high-quality business information is crucial in this context. By granting the legal identity of a business, most register solutions go a step further. In doing so, they increase the predictability of economic interaction and provide contractual partners with core protection against abuse. This also reduces the costs of resolving disputes and leads to greater judicial fairness because of faster contract enforcement.

Moreover, improved transparency contributes to more effective tracing of financial crime and therefore constitutes a means to prevent and discourage financial crime in general.

In the Norwegian register solution the aim of enhancing transparency is strongly interlinked with the objective of using public business information efficiently and reducing reporting obligations for businesses. Information sharing is an important building block in this strategy. This case study describes how reforms aimed at simplifying and streamlining business registration were implemented in Norway. It is based on desk research and interviews.

Executive Summary

Reform Process

Business registration reform in Norway is a continuous process that started in the 1980s. The focus points of the process were:

- Interdependencies between public agencies registering businesses;
- Information sharing based on the use of a unique identifier;
- Benefits on both sides (public sector and business sector); and
- Using the potential of electronic solutions.

Important milestones in this reform process included:

- Centralization and computerization of business registration;
- Sharing key information by common use of a unique identification number;
- Sharing information other than key information;
- Sharing a solution for receiving information; and
- Sharing tools and components to design services.

Reform Context

The first step was based on a threefold decision:

- Centralize business registration;
- Locate the register in Brønnøysund, which is far away from Oslo, the capital; and
- Organize business registration outside the court administration.

When those decisions were finally made in 1988 there was little resistance as the groundwork was already done. For example:

- There was broad agreement that centralization and computerization was necessary. Business registration handled in a paper-only process by 97 district courts led to differences in processing time and geographic protection of company names that were unacceptable.
- Stakeholders had time to familiarize themselves with the idea of a centralized business register. There were five years between the first proposal and the final decision.
- The decision to locate the register in Brønnøysund with a view to recruiting expertise and to providing access for users was met with much skepticism. But the experience of two centralized registries (The Register of Mortgaged Movable Property and the Register of Company Accounts) that had been established at the Brønnøy district court earlier softened this skepticism.
- There was a strong political commitment to boost the infrastructure in provincial parts of Norway by locating public agencies outside Oslo. The natural location for the business registers was Brønnøysund, especially because it already had two centralized electronic registers.
- A strong argument for locating the business register in Brønnøysund was linked to the expected synergies from the co-location with the two existing registers: the Register of Mortgaged Movable Property and the Register of Company Accounts.

- The two existing registries were organized as a department at the Brønnøy district court. To achieve the expected synergies, a common institutional setup with the future business register was required. With that starting point it seemed natural to establish a public agency for registration tasks under the Ministry of Justice.

Unlike other countries, Norway has established separate registries for filing company accounts (The Register of Company Accounts), business registration (The Register of Business Enterprises), and identification of legal entities (The Central Coordinating Register for Legal Entities), even though they are part of the same public agency (The Brønnøysund Register Centre¹). As always, the approach depends on historical, cultural, and political factors:

- The Register of Company Accounts was already in place when the Register of Business Enterprises was established. Merging the two registries would have put the process of centralizing and computerizing business registration under additional strain.
- The separation of these register tasks is not significant as they are carried out by the same public agency. Users usually do not notice the fact that they deal with different registers.
- Regarding the Central Coordinating Register for Legal Entities, the Directorate of Taxes was skeptical about establishing this task within the Register of Business Enterprises.
- There are also technical reasons for separating the Central Coordinating Register for Legal Entities and the Register of Business Enterprises. They do not register congruent sets of entities. The Central Coordinating Register for Legal Entities registers all types of legal entities, both private and public, businesses and others. In contrast, the Register of Business Enterprises registers only legal entities representing businesses.

A number of additional efforts to simplify business registration followed. The most significant efforts were aimed at:

- Streamlining processes between the business register, statistics, tax authorities and welfare involved in business registration;
- Reducing reporting obligations for businesses; and
- Introducing electronic filing using pre-populated forms and software integration.

Results

Establishing a computerized, central business register led to a marked increase in the number of registered businesses (see Annex 1, The Register of Business Enterprises: Registered businesses and cases).

Before centralization, registration of a new business could take up to one year. During the transition period, average processing time was four weeks. In 2010, paper-filed applications were processed within seven days on average. Electronically filed applications were processed within one day (see Annex 1, The Register of Business Enterprises: Processing time).

Productivity, i.e. number of processed cases within one hour, has increased steadily over the years. While the Register of Business Enterprises processed an average of 4.6 cases per hour in 2002, the average was 6.6 cases per hour in 2010 (see Annex 1, The Register of Business Enterprises: Productivity).

Since the Register of Reporting Obligations was established in 1998, the business sector has saved more than 20 percent of the resources needed to comply with reporting obligations. Coordination activities at the Register of Reporting Obligations and the introduction of electronic services are the main reasons for this (see Annex 1, The Register of Reporting Obligations of Businesses).

The business registration process has improved. Fewer applications are refused because they are incomplete or otherwise do not comply with legal requirements. Until 2004 an average of 20 percent of all applications was refused, whereas only 12.4 percent was refused on average from 2004 onwards (see Annex 1, The Register of

¹ <http://www.brreg.no/english/registers/>

Business Enterprises: Refused applications). Likewise, the number of cases complaining about incorrect processing has diminished dramatically: from an average of 283 complaints per year until 2004 to an average of 70 complaints per year between 2004 and 2010 (see Annex 1, The Register of Business Enterprises: Number of Complaints).

Compliance with filing obligations improved considerably. In 1980, 56 percent filed company accounts compared with 97.5 percent in 2009. This is due to the introduction of fines for late filing and electronic filing services (see Annex 1, The Register of Company Accounts: Filed company accounts).

Challenges

Cooperation among public authorities is the key element of business registration reform in Norway. Thus, the main challenge has been the lack of trust between the different organizations. Establishing commitment to cooperation is essential and requires a continuous process. Permanent cooperation groups or forums that meet on a regular basis provide opportunities to exchange views, experiences, and knowledge.

Lessons Learned

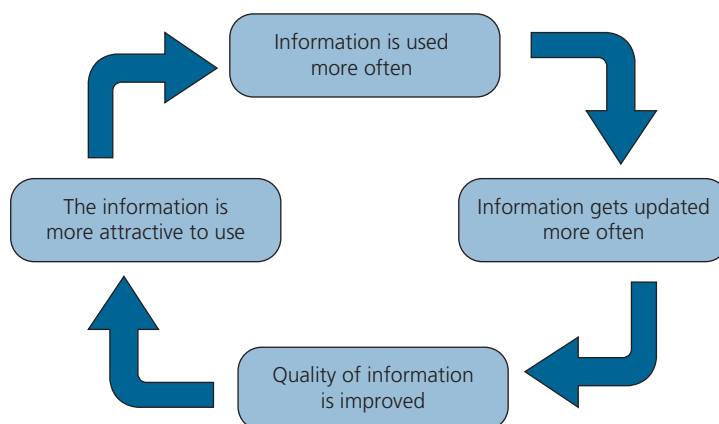
There are a number of lessons learned from business registration reforms in Norway.

The 'Good Circle in the Use of Information'

The Central Coordinating Register for Legal Entities, which introduced information sharing in business registration, has confirmed a mechanism that could be called "The good circle in the use of information" (see Figure 1):

- The more often information is used the more often it will be updated. An entity will make sure that its registered address is updated if many public authorities use it for communication. Even stronger incentives to update information are benefits related to the registered information, such as, for example, notice of payment to an address;
- Updated information will in turn be used more frequently; and
- In the end this will lead to a positive circle as more public authorities find it attractive to use this data because it is updated.

Figure 1: The 'Good Circle in the Use of Information'



Source: The Brønnøysund Register Centre.

Common Use of a Unique Identifier

The common use of a unique identifier is vital to a solution based on information sharing. This involves identification of individuals and of legal entities.

Registered information is related to individuals and legal entities. It is essential that information is linked to the correct individual or legal entity. The uniqueness of an identifier prevents the intentional or unintentional duplication of individuals or legal entities within the scope of its use.

Prevention of duplication is especially important where financial benefits are granted to individuals or legal entities or where liability to third parties is concerned. When exchanging information, public authorities make sure that they refer to the same entity by using the same unique identifier.

Working Across Structures

Reforming business registration has affirmed the importance of working across existing professional and organizational divides. For example:

- It is not enough to have legal and technological expertise. Understanding technology is vital for legal experts and technologists must be familiar with the legal framework when designing a solution.
- Innovative solutions may challenge existing organizational structures. Often they do not only have an impact on different public authorities. They may also affect different ministries with different budgetary constraints. This implies convincing different ministries involved that common agreement and coordinated action is required.
- Working across structures means also dealing with issues across the divide between the public and private sectors. This is not only about understanding the business sector's needs concerning business registration. Reform steps may also raise questions about sourcing or outsourcing tasks within the public sector.

Focus on Business Processes

To create an environment that businesses find convenient, efficient, and profitable to use, it is imperative to focus on business processes. The establishment of the Central Coordinating Register for Legal Entities has shown that restructuring the activities and tasks involved in business registration can have positive impacts both on the business sector and on the public authorities involved. For example, businesses benefit from the fact that they can deal with several authorities in one act, and authorities benefit from receiving information more rapidly. In order to achieve benefits for businesses it is important to include the tasks to be performed by them.

Lessons for Other Countries

Based on the experience in Norway it may be worthwhile considering the following when planning business registration reforms in other countries:

- Establishing a climate of cooperation among relevant stakeholders is essential. The aim should be to build up commitment to cooperate in order to achieve benefits for the business community and the public sector. Successful simplification of business registration requires solutions based on coordinated public services. It is crucial that public authorities supposed to cooperate have a common understanding of their mutual needs and tasks.
- Stakeholder involvement should cover the private sector and public sector.
- Stakeholder involvement should be on a permanent basis. Involving stakeholders is important in all reform phases: planning, implementing and monitoring. This may produce valuable initiatives, especially for the improvement of services.
- When planning reforms, mistakes and underestimates may happen. If the number of transactions or registrations exceeds the estimates, the focus should be on the success of the solution and not on erroneous estimates. It is important to communicate that type of success.

A. Background

The first significant event in the sequence of reform activities in Norway includes the centralization of business registration in 1988. Therefore, the following description of the background for the reform focuses on the period before business registration was centralized.

A.1. INSTITUTIONAL FRAMEWORK

Business registration was administered by 97 district courts. The registers were under the Ministry of Justice as business registration was one of several administrative tasks performed by courts in addition to their judicial activities. They were also linked to the Ministry of Trade and Industry holding the regulatory authority for business legislation. That meant, for example, that the Ministry of Justice decided on the allocation of staff whereas the Ministry of Trade and Industry produced the rules governing business registration.

Decisions by the registers could be appealed to the Ministry of Trade and Industry before the case was brought before the courts.

The registers communicated registered information (legal form, company name, address, board of directors or persons authorized to sign for the business) to the Norwegian Official Gazette and to a local newspaper. Communication was on a daily basis on paper by mail. In addition, registered information was reported to Statistics Norway. There was scarce contact and no information exchange with other public authorities.

Businesses were allocated various identifiers:

- VAT number from The Norwegian Tax Administration;
- Income tax number allocated annually by The Norwegian Tax Administration;
- Employers register number from the Employers Register;
- Registration number with Statistics Norway; and
- Enterprise number in a name search index at the Register of Mortgaged Movable Property and the Register of Company Accounts.

Businesses were aware of the fact that they were allocated several identifiers. Banks and other financial institutions had to report information on businesses to The Norwegian Tax Administration each year for the assessment of income tax. There was confusion as to which identifier the banks were to use when reporting to the tax authorities.

Individuals were and still are registered in the National Population Register administered by The Norwegian Tax Administration. The National Population Register provides every individual with a unique identification number at birth or when moving to Norway. This identifier is used as a common identification for individuals by public authorities in Norway.

A.2. LEGAL FRAMEWORK

The legal framework for business registration was included in the act concerning commerce registers, company name and power of procuration of May 17, 1890², the Act regarding trading activity

² Lov av 17. mai 1890 nr 6 om handelsregistre, Firma og Prokura.

of June 6, 1980³, and the Act regarding limited companies of June 4, 1976, No. 59⁴, as well as a number of acts regarding other legal forms.

Companies with limited liability, private and public, had a legal obligation to register regardless of their line of business. For other legal forms, this obligation depended on the line of business. Sole proprietorships and companies with personal liability within most services and the liberal professions had the right, but not the obligation to register.

Registration had legal benefits for the businesses:

- The company was legally incorporated.
- The company name was legally protected.

However, the protection of company names was geographically limited to the jurisdiction of the respective district court. Protection in other jurisdictions required evidence for the use of the company name within the particular jurisdiction. Therefore, nationwide protection of a company name required evidence for nationwide use of this company name. A central check and reservation of a company name was not available. Some businesses tried to buy the right to use a company name, if it turned out that a certain name was being used by others. Companies were especially exposed between filing a new name and its registration. As a remedy, companies were sometimes registered with the sole purpose to protect a certain name.

The officer at the registers had to verify whether submitted notifications and attachments were in accordance with the law and formulated in accordance with the law. Only the notifications with attachments were verified, further inspections were not conducted.

Commerce registers identified businesses by their registered name. The registers had only limited access to rectify registered information. The rules governing the deletion of inactive businesses varied according to the legal form.

Registered information was legally considered to have come to the attention of third parties when the information was announced. A company name was protected from the day it was registered. Registered information was publicly available.

Companies were under a legal obligation to file amendments. These were registered according to the same rules as new registrations. Correspondingly, amendments were announced in the National Gazette and in a local newspaper.

A.3. BUSINESS REGISTRATION PROCEDURES BEFORE REFORM

Various steps were required to register a private limited company in Norway before 1988. Processing time varied between the registers, taking up to one year in Oslo and only a few days in some other registers. The total number of registered businesses amounted to about 113,000⁵.

1. The business had to produce a registration application. Forms were not available. The application had to be written on special registration sheets⁶. Intermediaries, such as lawyers, assisting in business start-ups used standardized texts.
2. The required documents (memorandum of association, articles of association, minutes confirming the election of the board of directors, appointment of the auditor) had to be attached. It was common here as well to use standardized texts prepared by intermediaries.

³ Lov av 6. juni 1980 nr 21 om handelsvirksomhet.

⁴ Lov av 4. juni 1976 nr 59 om aksjeselskaper.

⁵ Ot.prp. 50 (1984–1985) page 30.

⁶ The sheets had to have four holes in order to fit into the folder used by the registers.

3. The registration application and attachments had to be signed by a number of people with a legal obligation to file. Confirmation of the signatures was not required.
4. The registration application and attachments were sent by ordinary mail to the competent commerce register or delivered in person.
5. The commerce register performed an initial check of the application documents.
6. The commerce register entered the application into a log.
7. The commerce register verified the application and decided to approve the registration.
8. The commerce register provided feedback to the business on paper and in case of approval a registration certificate.
9. The letter of approval and registration certificate were sent to the business.
10. The commerce register communicated the registered information to the National Gazette and a local newspaper.
11. On the receipt of the registration certificate the business had to pay registration fees. Between 1982 and 1985 there were two different rates: NOK 1,500 for new registration of limited companies and NOK 750 for new registration of other legal forms and registration of amendments.
12. Business startup required also that the company was registered with The Register of Employers, the VAT Register, Statistics Norway's Central Register of Establishments and Enterprises, and the Corporate Taxation Data Register.

B. Reform Planning and Process

As business registration reform in Norway represents a continuous activity, the reform planning and process is best described in relation to the most significant milestones.

B.1. PREREQUISITES AND KEY DRIVERS FOR REFORMS

The business registration reform process was triggered by several factors in the early 80s.

The economic development in Norway during the 70s and early 80s led to a marked increase in the number of new businesses as well as changes in existing businesses. Consequently, the number of filing notifications rose considerably. The backlog at the commerce registry increased dramatically, especially in Oslo, where the processing time was nearly a year.

The development of electronic data processing had reached a level where electronic solutions showed considerable potential. Politicians in Norway were prepared to utilize electronic solutions to achieve more efficiency in the public sector.

Centralized Business Registration Based on Modern Technology

The Ministry of Justice had already embarked on activities to respond to the changes in the business sector in Norway. The Register of Mortgaged Movable Property, established in 1981, introduced the creation of asset-based lending registering security interest in movable assets. Like the land register, this register was identified as one of the administrative tasks to be performed by courts. Unlike the land register this task was centralized from the very start and located at the district court in Brønnøysund.

Moreover, it was based on an electronic solution. The Register of Mortgaged Movable Property allows lending banks to establish their rights in movable assets vis-à-vis third parties thereby facilitating lending to small and medium size enterprises with no access to real estate as security interest. Being an appropriate tool to create fast access to capital, this instrument depends very much on a well-functioning mechanism for business registration.

In addition, the growth in the business sector underpinned the need for transparency. However, there was no public instrument in Norway that offered access to company accounts or financial statements. Sweden, Denmark, and Finland had mechanisms in place to make financial statements of businesses publicly available. Other European countries had chosen similar solutions. Traditionally, Norway attempts to achieve solutions similar to the rest of the Nordic countries. Deviating decisions have to be well founded. In 1976, there was a decision to introduce the legal obligation for businesses to file company accounts.

Company accounts were to be filed with the Commerce Registers. Given the precarious backlog in some of the registers it was decided to centralize the filing of company accounts at one of the commerce registers. In 1980 it was decided to establish this register as part of the commerce register at the district court in Brønnøysund, based on the use of electronic tools. However, filing of company accounts requires precise identification of the filing company, one of the key functions of business registration. A well-functioning solution for business registration was crucial also in this context.

These activities prepared the ground for important decisions regarding the reform of business registration in Norway: to centralize business registration based on an electronic solution and to locate the register in Brønnøysund.

The decisions were based on the assumption that both the public sector and the business sector would benefit from a centralized electronic solution for business registration. The maintenance of the business registries at that time was very expensive requiring a substantial amount of staff. Businesses would profit from reduced processing time and increased quality.

Sharing Key Information By Common Use of a Unique Identification Number

A unique identifier is a set of characters used to distinguish registered entities, i.e. businesses in business registers. An identifier is unique if it is allocated only once (mostly upon establishment) and only to one entity, and if it will not change during the lifetime of this entity. Often the identifier does not convey any information.

The uniqueness ensures that information is linked to the correct entity even if identifying attributes (such as name, address, and line of business) change. It prevents the intentional or unintentional duplication of entities within the scope of its use. As a consequence it improves the quality of registered information and with public access to this information it improves trust within the business sector. In addition, it helps to fight economic crime: With a unique identifier a business is not in a position to use different identities as it sees fit. Moreover, the common use of a unique identifier is vital to a solution based on information sharing. Public authorities exchanging information make sure that they refer to the same entity by using the same unique identifier.

The need for a unique identifier for legal entities was already acute when the Register of Business Enterprises was established. The legislation was inconsistent with regard to the definition of entities. This caused difficulties for reliable information exchange when the technical solutions made it possible. Therefore, companies had to report the same information to several authorities by filling in similar forms. In the period 1980 to 1992, efforts were made to increase the exchange of information on entities in business and industry. Each of the registers was well suited to its own particular task, and each authority had tried to make the companies' part of the job as easy as possible. Several reports were written by different working groups and committees. A green paper by the Norwegian government had confirmed the need for a unique identifier for legal entities in 1988 and recommended improved cooperation between public authorities regarding business registration.

The Ministry of Finance turned out a powerful driving force in this context. The Ministry of Finance and the tax authorities aimed at a more efficient tax reporting system and understood that they would benefit considerably from the exchange of business information by the common use of a unique identifier. Their efforts to follow up on the recommendations were essential.

Another central driving force for this reform was the follow-up process. It was based on broad representation from the public and the private sector. It mapped out the information needs of every player, thus preparing the ground for a growing awareness among participants that they would benefit from cooperation. The resulting commitment of important players (Tax Authorities⁷, The Labour Services, The Register of Business Enterprises and Statistics Norway) led to a crucial reform: the introduction of a legal obligation for these authorities not only to use the same unique identification number but also to share basic information on legal entities.

Banks and other financial institutions provided strong support for the establishment of the Central Coordinating Register for Legal Entities. They had an urgent demand for a common identification of entities applying for loans and of entities they had to report to tax and other authorities. A key reason that identity numbers were quickly accepted was that banks started early on requiring the organization number whenever businesses applied for a loan or opened an account.

⁷ <http://www.skatteetaten.no/en/International-pages/>

Involving representatives from the financial sector and business organizations in this phase had several beneficial effects for the subsequent reform process. Firstly, it provided acceptance in the private sector for the use of the identification number. Secondly, and perhaps even more important, it formed the basis for a long term co-operation between public authorities and the business sector, which in turn worked as a catalyst in many of the subsequent reform steps.

Sharing Other Additional Information

The business sector was becoming increasingly annoyed with the administrative burdens it had to face. Reporting obligations to tax authorities in particular were deemed disproportionately burdensome. Business organizations demanded radical reforms and used the permanent cooperation network established in connection with The Central Coordinating Register for Legal Entities to promote their views. They argued that public authorities should not be allowed to ask businesses for information they can access otherwise. Public authorities retorted that in order to do that they needed to know where to find the necessary information.

The Ministry of Trade and Industry provided active support in this phase. As a result, the Register of Reporting Obligations was established. This register provides an overview of reporting obligations, helps to monitor indicators for the reduction of administrative burdens, and tells public authorities where a certain type of information can be obtained instead of asking businesses.

Sharing a Solution for Receiving Information

Cooperation during the project phase and a permanent cooperation network within The Central Coordinating Register for Legal Entities resulted in increased contact and shared knowledge among authorities. It revealed a common need for economic information (company accounts) on businesses at The Norwegian Tax Administration, Statistics Norway and The Brønnøysund Register Centre. Again, the Ministry of Finance with a clear focus on the modernization of the tax system turned out to be an important driving force. The ministry provided considerable support for a project to develop a common channel for businesses to report economic information to public authorities. The outcome was Altinn⁸, an Internet portal businesses could use when reporting economic information to public authorities.

Sharing Tools and Components to Design Services

There was a strong political commitment on the ministerial level in Norway to support the development of Altinn after it became operational in 2003. This political commitment was especially remarkable as it cut across the ministerial structure. It involved central players at the Ministry of Finance, the Ministry of Trade and Industry and the Ministry of Government Administration and Reform. A key reason for the growth of Altinn was that it received the support of various governments. The business sector, which was involved in the development of Altinn, was also an important reform driver. Altinn turned out to be a success with both the public and private sectors. Thirty-two authorities and municipalities receive information from business through Altinn; ca 30 percent of the population, and 48 percent of businesses used it to report information.

Altinn is not just a common portal where public authorities receive information from businesses. Altinn offers tools and components to design and develop services. The Central Coordinating Register for Legal Entities and the Register of Reporting Obligations constituted important prerequisites for this reform step. Key information from The Central Coordinating Register for Legal Entities is used to control the user's access rights to Altinn and to pre-populate the forms to be filled in. Information from The Register of Reporting Obligations helps users find out which form to send in. The Register of Reporting Obligations already had a metadata repository for the information in most of the forms applied by the business community. The registration tools and

⁸ www.altinn.no

repository were chosen to serve as the metadata repository for Altinn. The repository is a tool to map, simplify, and coordinate reporting obligations, which reduces administrative burdens for businesses.

Other important sources for the pre-population of forms and the set-up of access rights are the National Population Register using the identifier for natural persons and the Register for Authorized Auditors and the Register of Authorized Accountants. A vital requirement for establishing Altinn was the common use of the identification number for legal entities and the cooperation climate at the Central Coordinating Register for Legal Entities.

B.2. STAKEHOLDERS

The stakeholders, representing the public and private sector, and their commitment varied during the different reform steps that centralized business registration, established the Central Coordinating Register for Legal Entities, and finally established Altinn.

Centralizing business registration affected mostly the judicial system, thus prompting reactions from stakeholders related to it: The Norwegian Bar Association and The Norwegian Judges Association. They expressed support for the proposed centralization of business registration. The Norwegian Judges Association looked forward to being relieved from the task of business registration. Today, 30 years later one can only guess about the reasons for this attitude. There may be several.

Firstly, everyone agreed that the service level for business registration was not acceptable at that time. Changes aimed at improvements were overdue. The required introduction of new technology was maybe not the most attractive prospect at some courts. Secondly, business registration was not considered to be the most prominent tasks of courts and mostly carried out by fresh assistant judges. The only place that had built up capacity within business registration was Oslo District Court, which had a specialized department led by a judge. On the other hand, the court had the biggest backlog at this department. Thirdly, the focus was on centralizing business registration not on removing this task from the courts. Once agreement was reached on centralization it made little difference to appoint the Brønnøy District Court for this task or to establish the Brønnøysund Register Centre as an agency under the Ministry of Justice. The Norwegian Chambers of Commerce did not represent vested interests in this process. They are private law chambers, i.e. membership is not compulsory. Of the total number of companies in Norway only a small fraction are members.

The Central Coordinating Register for Legal Entities had to manage other interest groups. These were linked to register tasks:

- Statistics Norway;
- The Directorate of Taxes;
- The Directorate of Customs and Excise;
- The National Insurance Administration (Welfare); and
- The Brønnøysund Register Centre.

Others represented users with reporting obligations:

- The Confederation of Norwegian Enterprise;
- The Federation of Norwegian Commercial and Service Enterprises;
- The Norwegian Savings Banks Association and Norges Bank; and
- The central bank of Norway.

On the ministerial level the most active players were:

- The Ministry of Trade and Industry; and
- The Ministry of Finance, a central driving force in the process.

The active role of the Ministry of Finance contributed to the fact that the Central Coordinating Register for Legal Entities finally was established as an independent register and not integrated in the Register of Business Enterprises. As it is, the need for coordination was already discussed during the establishment of the Register of Business Enterprises. Many considered the Register of Business Enterprises in a natural position for this task. However, during the preparations for this reform the Directorate of Taxes showed considerable skepticism towards a solution where the Register of Business Enterprise would be appointed for this task. The Directorate of Taxes was able to convince the Ministry of Finance that this task should be established as an independent register. But this was not the only reason for establishing the Central Coordinating Register for Legal Entities as a separate register. It was an absolute requirement that registration with this register should be free of charge. This did not match with the registration fees at the Register of Business Enterprises.

The stakeholders active during the establishment of Altinn reflect the specific needs that Altinn aimed to satisfy: reporting of economic information from businesses to public authorities. Public authorities interested in this type of information were: Statistics Norway, the Directorate of Taxes, and the Brønnøysund Register Centre (the Register of Company Accounts). These three authorities started the “Altinn project”. They established close cooperation with organizations representing the main user groups: The Norwegian Association of Authorized Accountants and the Norwegian Institute of Public Accountants. Vendors of accounting software represented another important group of stakeholders involved. Their cooperation brought about a feature of Altinn which is still unique for governmental portal solutions: when using enabled accounting software it is possible to submit information directly without additional tools.

Stakeholder involvement now forms the basis for permanent cooperation. There are many different settings for that type of activity. The most central meeting places are the Cooperation Forum of the Central Coordinating Register for Legal Entities and the User Forum for Electronic Services and Coordination to the Benefit of the Private Sector.

The Cooperation Forum of the Central Coordinating Register for Legal Entities consists of the Central Coordinating Register for Legal Entities and its associated registers. They require an opportunity to discuss the various legal and practical aspects of their cooperation. The Central Coordinating Register for Legal Entities gets important input through this forum, which contributes to a better understanding of the users’ needs. It unites the following public agencies: Statistics Norway, The Directorate of Taxes, The Norwegian Labour and Welfare Service, The Norwegian Gaming and Foundation Authority and The Brønnøysund Register Centre. Participants are the Register of Employers, the Register of Business Enterprises, the Register of Foundations, the VAT Register, Statistics Norway’s Central Register of Establishments and Enterprises, the Corporate Taxation Data Register, the Register of Bankruptcies and the Central Coordinating Register for Legal Entities. They meet four times a year.

The User Forum for Electronic Services and Coordination to the Benefit of the Private Sector is the result of various mergers. The Register of the Reporting Obligations of Enterprises is required by law to organize a user group to provide advice on coordination efforts. This group merged with other forums and developed to today’s user forum. Participants are the Confederation of Norwegian Enterprise, the Federation of Norwegian Commercial and Service Enterprises, the Norwegian Association of Authorized Accountants, the Norwegian Institute of Public Accountants, the Norwegian Savings Banks Association, the Norwegian Financial Services Association, the Foundation for eBusiness and Trade Procedures, the Ministry of Justice, the Ministry of Trade and Industry, the Ministry of Finance, the Ministry of Government Administration, Reform and Church Affairs, Statistics Norway, the Directorate of Taxes, the Directorate of Customs and Excise, the Norwegian Labour and Welfare Service, the Agency for Public Management and eGovernment, the Data Inspectorate, and the Brønnøysund Register Centre.

B.3. MANDATE

The various stages had not been planned in detail from the very beginning. Therefore there is no mandate that covers the whole process. Every step had its own mandate. But the main principles were defined at the start⁹. These were:

- The business register should be a public agency with authority to enforce compliance with rules governing the start-up, operation, and closing of businesses.
- The business register is to be regarded as a source of trust in the business community by providing correct information.
- The business register is the statutory source for company information. It offers legitimacy to those acting on behalf of businesses and provides protection for business names.
- There is potential for more efficient solutions in the registration of businesses.
- Coordination of key registries is crucial in the reduction of administrative burdens of businesses.

B.4. TRANSITION

Transition issues are especially related to the centralization of business registration in 1988 and the introduction of a common unique identifier in 1995. The introduction of electronic services for users in Altinn did not bring about urgent transition issues.

The Establishment of the Register of Business Enterprises

As mentioned earlier, the commerce registers contained many “inactive” companies, i.e. companies that for various reasons were not doing business and had no purpose of doing so. The establishment of the Register of Business Enterprises aimed also at removing these companies from the records, thus improving the quality of the records¹⁰. For this reason, reformers decided against a bulk transfer of the records from the 97 registers to the new register. On the contrary, companies had to file transfer to the new register. Within a transition period of two years they were offered a special rate fee for this transfer (NOK 200). After two years, filing transfer was still available but at higher fees. As a consequence, only active businesses transferred to the new register. Information related to these businesses was verified before it was entered into the register. The verification of documents was carried out with more scrutiny than usual in order to improve the data quality.

Closing of business could be filed with commerce registers without transferring to the Register of Business Enterprises. Once transferred, businesses have to file closing notifications with the Register of Business Enterprises only. Other filing applications (new registration or amendments) addressed to commerce registers were forwarded to the Register of Business Enterprises.

Estimating the number of companies expected to file transfer, the Ministry of Justice calculated that 108,000 businesses must register with the Register of Business Enterprises. This estimate took into account that 113,000 companies were registered in the commerce registers, but not all of them were active. In addition, the rules regarding the legal obligation to register were harmonized when establishing the Register of Business Enterprises. However, it turned out that the actual number of companies filing transfer or new registration exceeded the estimates by far. At the end of the two-year transition period the number of businesses filing transfer increased considerably. When processing time broke even in spring 1992 the total number of registered businesses was 201,198 (see Annex 1, The Register of Business Enterprises: registered businesses and cases).

⁹ Ot.prp.nr.50 (1984–1985).

¹⁰ Ot.prp. 50 (1984–1985) page 4.

When planning the establishment of the Register of Business Enterprises, staffing requirements on an annual basis were budgeted as follows:

Table 1: Annual Staffing Requirements

TYPE OF STAFF	FULL-TIME STAFF EQUIVALENTS
Processing officers	13
Technical support	2
Reception/distribution	2
Management	2
Total	19

Source: Ot.prp. 50 (1984–1985) page 122.

The estimates for this budget were based on a survey carried out in 1978 among the district courts administering business registration.

It underestimated both the workload and the workforce needed. The Register of Business Enterprises had neither enough staff nor enough equipment for the workload.

With just 14 employees at the Register of Business Enterprises there were too few to process new registrations and transfer notifications, i.e. applications of businesses to be transferred from one of the commerce registers to the Register of Business Enterprises. There were also not enough employees available to answer the public's request for information.

That was a crucial moment for the success of this reform as the increasing number of filing applications was evidence of the business sector's increasing trust in the Register of Business Enterprises. Business organizations sent official complaints to the Ministry of Trade and Industry. Understaffing in particular presented problems. Budgetary responsibility was with the Ministry of Justice. But the ministry wanted to verify the situation before giving approval to additional funding. The situation at the newly established register required a more rapid solution. Short term staff was hired, and in cooperation with the local employment agency, unemployed people were hired on a temporary basis, paid for by the employment agency. Several business associations exerted substantial pressure on the government to resolve the situation. Finally, the Ministry of Justice increased the budget. More equipment was purchased and extra staff was hired working in two shifts.

Businesses were to apply for transfers from the commerce registers by 31 December 1989 in order to use the special rate. Many businesses waited until the last moment to send their applications. By January 1990 the Register of Business Enterprises had a backlog of 50,000 notifications. In April 1990 there were 103 people working at the Register of Business Enterprises, including 36 working late shifts. They were able to reduce the backlog. Processing time was 1–2 weeks during the rest of 1990. By the end of 1990 the total number of businesses registered with the Register of Business Enterprises was 170,000. Some 150,000 telephone calls had been answered during that year. The late shift was suspended and the workforce adjusted. User-friendly telephone service was given special focus during the following years.

In 1992 the Register of Business Enterprise used 62 full-time staff equivalents but only a limited number of the staff worked in permanent positions.

During the first years of the Register of Business Enterprises, capacity building was a challenge, partially because staff was hired on a short-term basis. Although the Brønnøysund Register Centre had become a separate agency with its own budget, the Ministry of Justice still decided the number of permanent positions. That resulted in a lack of flexibility in recruitment. Hiring short-term staff and using unemployed persons also led to public criticism, especially from trade unions. The problem was finally solved by granting the Brønnøysund Register Centre the power to decide the number of permanent positions.

When the transition period ended, a question arose about old paper files at the various district courts. They were transferred to the Brønnøysund Register Centre at the expense of the Register of Business Enterprises.

The Establishment of the Central Coordinating Register for Legal Entities

The establishment of the Central Coordinating Register for Legal Entities implied considerable challenges mostly related to the introduction of a unique identifier.

As mentioned earlier, different authorities used various identifiers to link the information they needed to businesses. When the Register of Business Enterprises was established, the Register of Mortgaged Movable Property and the Register of Company Accounts maintained an index linking the registered company name to a number in order to be able to perform name searches. Remarkably, this functionality was not provided by the commerce registers despite the fact that they had even more urgent demand for it.

When the Register of Business Enterprises was established, the name index formed the basis for allocating an identification number to registered businesses. In 1991 the Register of Business Enterprises started allocating the so-called organization number to businesses as a first step towards a unique identifier for legal entities. Implementing the Central Coordinating Register for Legal Entities required that different registers of businesses had to be merged into one register of legal entities. Statistics Norway was responsible for that activity as it already had several sets of information on businesses. Based on this information, Statistics Norway allocated the 9-digit organization number using the generator from the Central Coordinating Register for Legal Entities, which calculates the number in chronological order. The businesses then had to verify the related identifying information (name, address, type of activity).

B.5. MONITORING AND EVALUATION DESIGN

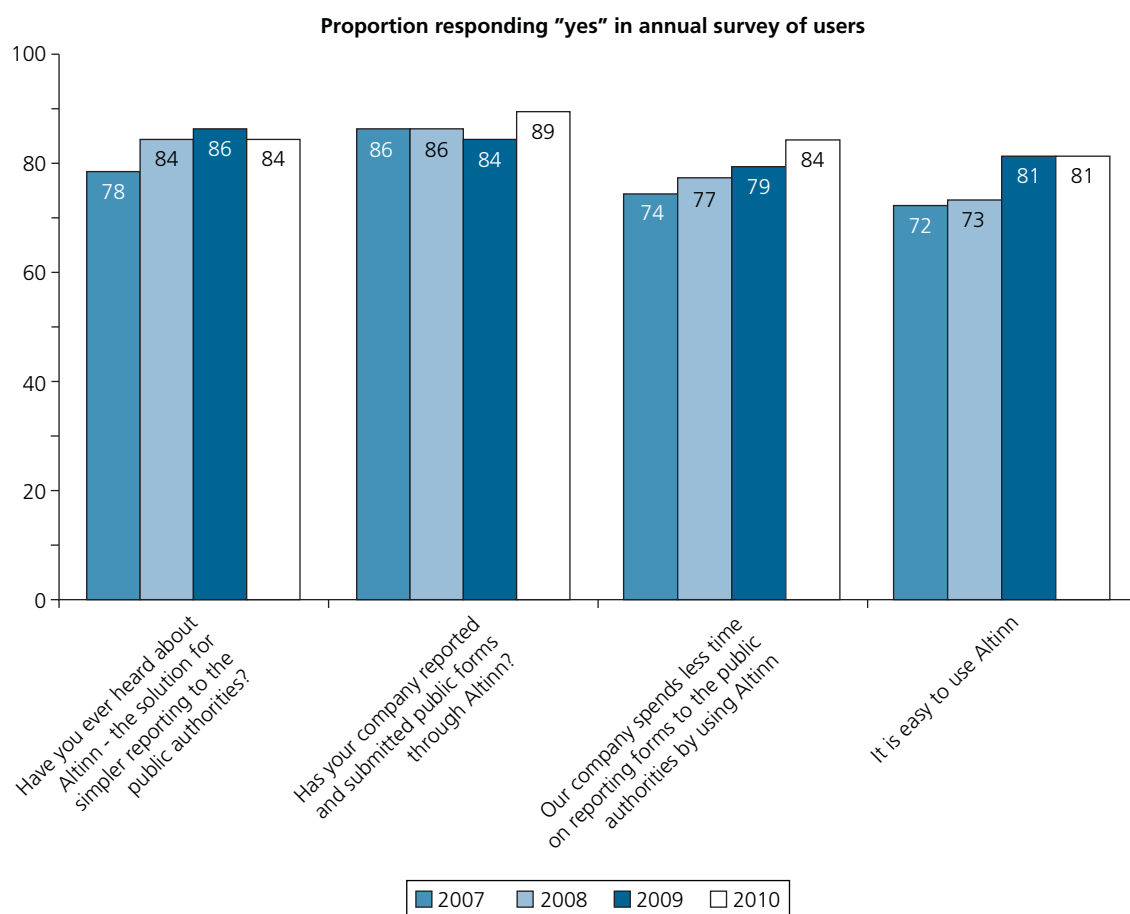
As the various reform steps described above represented projects, they were subject to the monitoring and evaluation that is common for government projects in Norway.

Two years after the establishment of the Central Coordinating Register for Legal Entities the Ministry of Finance carried out a survey among public authorities to find out whether they fulfilled their legal obligation to use the organization number as identifier (see Graph 1). The survey concluded that the organization number was widely used by public authorities, especially in internal systems such as finance and accounting; preparation of official statistics; control and monitoring of various financial support schemes in the tax administration; and monitoring of enterprises. Also, the private sector used the organization number, especially the insurance and finance sector, as well as lawyers.

There are some activities with specific monitoring and evaluation mechanisms:

- The Cooperation Forum for the Central Coordinating Register for Legal Entities discusses the various legal and practical aspects of their cooperation, thus evaluating their cooperation in a continuous process.
- The Register of the Reporting Obligations of Enterprises represents in itself a monitoring and evaluation device by providing an updated overview of the reporting obligations. Trends in the re-use of information can be concluded from this.
- Altinn carries out user surveys in the business sector each year to have a better understanding of its users' needs. (see Graph 1)
- As a joint solution shared by cooperating public authorities, Altinn is highly dependent on evaluation input from cooperation authorities. The Altinn cooperation group as part of Altinn's organizational structure provides important feedback.
- Monitoring purposes are part of Altinn's regime for benefits realization. This regime assesses costs and benefits of services provided by public agencies through Altinn. It provides a basis for initializing and implementing these services and shows whether the expected cost and benefits have been realized.

Graph 1: Annual User Survey for Altinn



Source: The Brønnøysund Register Centre.

- The administration of various registries and Altinn require that the Brønnøysund Register Center actively seeks input, feedback, and dialogue with its users from the public and the private sector. The User Forum for Electronic Services and Coordination to the Benefit of the Private Sector and the Brønnøysund Register Centre's user forum play a central role in this context.

C. Main Obstacles and Challenges

The Register of Business Enterprises

When a decision to establish the Register of Business Enterprises was made in 1988 there was little resistance as the groundwork had already been done. There were five years between the first proposals and the final decision and stakeholders. There was time enough to become familiarized with the idea of a centralized business register. There was broad agreement that centralization was necessary as business registration handled by 97 courts led to differences in processing time and geographic protection of company names that were unacceptable.

There were concerns about the decision to locate the register in Brønnøysund. It was argued that one-third of all businesses were located in the Oslo region and that one-third of the total of annual register transactions related to these businesses. A register located in Oslo would offer convenient contact and the possibility to submit applications in person for these businesses. Auditors, accountants and lawyers were especially concerned about being far away from the business register. By comparison, Brønnøysund is ca. 13 hours by car from Oslo. Although Brønnøysund has an airport with flight connections to Oslo it was pointed out that weather conditions in Northern Norway can render travelling difficult. Telephone was not considered as an appropriate compensation as rates were high. There was skepticism with regard to the stability of power supply and postal services. Many were also reluctant with regard to necessary expertise. Oslo was the place that had built up the most expertise in processing business registration. Transfer of staff seemed out of the question.

But there was a strong political commitment at that time to boost the infrastructure in provincial parts of Norway by locating public agencies outside Oslo. If the business register was not to be located in Oslo, Brønnøysund was in a natural position for the task. There were already two centralized electronic registries (The Register of Mortgaged Movable Property and the Register of Company Accounts) at the Brønnøy district court. It was argued that the register to be established could benefit from this experience, not least from existing staff and technical infrastructure. The two existing registries were organized as a department at the Brønnøy district court. To achieve the expected synergies a common institutional setup with the future business register was required. With that starting point it seemed natural to establish a public agency for registration tasks under the Ministry of Justice.

Hiring staff and building up necessary expertise had not been a significant problem when establishing the Register of Mortgaged Movable Property and the Register of Company Accounts. It turned out that the same was true for the Register of Business Enterprises. In fact, the turn-over of staff was low, which presented the opportunity to build up necessary expertise. The new register required staff with skills combining modern technology and business registration. Training for that type of skill could not be provided at other places.

Given the fact that the register of business enterprises was located far away from most of its clients, availability was a challenge. A certain number of staff members were dedicated to providing support for clients. Telephone support in particular was important as it had to compensate for clients not being able to meet register staff in person. Training of telephone staff had a strong focus on service mindedness and expertise. Swift and competent support from staff at the register became a trademark for the Brønnøysund Register Centre. This in turn, rendered the Brønnøysund Register Centre well positioned for other tasks requiring telephone support, for example, the help desk for Altinn.

The Central Coordinating Register for Legal Entities

One of the main obstacles for establishing the Central Coordinating Register for Legal Entities was mistrust among registries involved. Registers revealed a general skepticism whether information registered by other public authorities was relevant for their needs and whether the quality of this information would satisfy their demands. Mapping the information on the records and the information needs represented a first step to reduce this skepticism.

The establishment of the Central Coordinating Register for Legal Entities also encountered obstacles during the final stage of implementation. The initial proposal of the law on the Central Coordinating Register for Legal Entities was criticized for its scope. Mandatory registration covered too many entities, according to The Confederation of Norwegian Enterprise, The Norwegian Bar Association and the Data Inspectorate.

They required adjustments regarding mandatory registration and the type of information to be registered. Moreover, they suggested restricting the compilation of data and public access to data. The final proposal complied with these demands. Mandatory registration was limited to entities that already were under the obligation to register with one of the associated registers. Compulsory registration related exclusively to identifying information. Registration of other entities and additional information was optional. Public access to information was restricted to key information even if the additional information was not sensitive. In spite of these adjustments and despite the fact that the relevant parliamentary committee reached an agreement on the final version of the law it was not passed without arguments in the plenary session. Whatever the reason that led to this debate the final adoption in parliament was never in danger.

The initial restrictions imposed on the law on the Central Coordinating Register for Legal Entities softened during the following years. As banks required an organization number of all entities applying for a bank account, many entities registered without being under a legal obligation to do so. Later revisions of the law expanded the obligation of public authorities to re-use registered information and provided for public access to registered information apart from the identification number for persons.

Altinn had and still has a number of challenges to cope with. It has to serve many interests, including those of powerful players and reform drivers, such as tax authorities. Their demands for functionality and priority have to be balanced against the demands of small players. This is not an easy task as budget represents a strong argument.

Sectional ICT departments have sometimes shown reticence towards using common components fearing that these are outside their scope of control. There are many skilled people at the ICT departments and maybe fear for the loss of jobs is a factor. In addition, the functionality of common components comes often at the cost of tailored solutions – an aspect sometimes difficult to accept.

Administration of Altinn and various registers implies that the Brønnøysund Register Centre may represent contradicting interests: defending interests of a common solution, representing registers as cooperating authorities, and appearing as a supplier of information to be shared through the common solution. The fact that Altinn did not offer some of the features of the tailored electronic filing solution operated by the Register of Business Enterprises represented a major challenge when this solution was to migrate to Altinn.

There is one general challenge for cooperation especially visible in Altinn: Performance of managers in public authorities is not measured by achievements in cooperation. Cost and benefits analysis covers only partially the effects of cooperation. Engrossed in day-to-day business, managers find it easier to put cooperation low on their list of priorities and to focus only on objectives for their institutions.

D. Implementation of Reform

D.1. LEGAL SOLUTION

Some of the reform steps described above required major changes in the legal framework.

Centralization of business registration in 1988 was accompanied by a comprehensive review of the legal framework for business registration. As a result, rules governing business registration were unified in a specific piece of legislation: The Business Enterprise Registration Act of June 21, 1985, No. 78 (<http://www.brreg.no/english/acts/foretaksregisterlov.html>). The legal obligation for businesses to register was detached from the line of business and harmonized. The act lists the details to be registered and confirms the right to public access. Moreover, rules were introduced to deal with businesses seemingly “inactive”.

Questions regarding company names were dealt with in The Business Name Act of June 21, 1985, No. 79 (<http://www.brreg.no/english/acts/foretaknavneloven.html>).

There are various acts with specific rules regarding certain legal forms, such as the act relating to limited companies of June 13, 1997, No. 44 (http://www.lovdato.no/cgi-wift/wiftldes?doc=/usr/www/lovdato/all/nl-19970613-044.html&emne=aksjelov*&&). To provide for necessary flexibility certain rules are adopted as regulations. The question to impose a legal obligation on certain businesses to file electronically was dealt with along the same lines. The legislator did not want to introduce such a legal obligation at the time but wanted to retain a possibility for a quick adaption. Therefore, the act provides a legal basis to introduce the legal obligation for electronic filing by means of a regulation.

In 2003, the subject of fees was extracted from the rules governing business registration to be dealt with on a common basis with fees for other services from the Brønnøysund Register Centre: The regulation relating to fees for services provided by the Brønnøysund Register Centre of December 16, 2003, No. 1551 (<http://www.brreg.no/english/acts/gebyrforskrift.html>).

The establishment of the Central Coordinating Register for Legal Entities required legal provisions regarding the common use of the organization number and the re-use of key information. The June 3, 1994, No. 15 act relating to The Central Coordinating Register for Legal Entities (<http://www.brreg.no/english/acts/enhetsregisterlov.html>) introduced the general legal obligation for public authorities in Norway to use the organization number and for associated registers to share key information. This act lists legal entities obliged to register or entitled to register, the details for registration and public access to information. It is supplemented by more detailed provisions contained in the regulation regarding the registration of legal entities in the Central Coordinating Register for Legal Entities.

The legal changes required for the establishment of the Register of Reporting Obligations of Businesses were implemented along the same lines. The act of June 6, 1997, No. 35 (<http://www.brreg.no/english/acts/oppgavereglov.html>) states a general legal obligation for public authorities to coordinate reporting obligations and to file new or amended reporting obligations with the Register of Reporting Obligations for Businesses. The act, which is supplemented by a regulation, describes the tasks and the purpose of the Register of Reporting Obligations for Businesses.

In 2000, a comprehensive review of the rules governing public administration was carried out by the Ministry of Trade and Industry. The aim was to identify legal constraints for electronic communication in public administration. One important conclusion was to provide equal legal status to electronic communication and to communication on paper.

The Electronic Signatures Act was adopted June 15, 2001, No. 81 (<http://www.lovdata.no/all/hl-20010615-081.html>). This act implements Directive 1999/93/EC of the European Parliament and of the Council of December 13, 1999, on a community framework for electronic signatures (http://eur-lex.europa.eu/smartapi/cgi/sga_doc?smartapi!celexapi!prod!CELEXnumdoc&numdoc=31999L0093&model=guichett&lg=en). It provides legal recognition of electronic signatures fulfilling certain requirements.

The act on electronic communication with and within the Public Administration (<http://www.lovdata.no/for/sf/fa/fa-20040625-0988.html>) was adopted June 25, 2004, No. 988. This regulation focuses on the security aspects of electronic communication and sets out requirements for public authorities choosing electronic communication.

In Norway, businesses do not have to file annual returns to demonstrate compliance with corporate rules. All businesses are obliged to notify any change in registered information as soon as possible.

D.2. INSTITUTIONAL SOLUTION

Institutional aspects play a central role in the implementation of reform steps in Norway. A cooperative environment is crucial in this effort. This need manifested during the establishment of the Central Coordinating Register for Legal Entities. In fact, the Ministry of Finance saw to it that the working group reviewing the situation prior to the establishment of the Central Coordinating Register for Legal Entities was under an order to cooperate on the issue of information sharing. Moreover, the associated registers were imposed with a legal obligation to cooperate.

A crucial goal was to find a solution all players involved could rely on. Trust was a critical factor: Sharing information means that one authority serves as a source or a master registry while the other authorities collect information they need from this source. This in turn requires that the collecting authorities find that they:

- obtain the type of information they need;
- can rely on the quality of the information;
- are in a technical position to access the information; and
- are able to collect information when they need it.

Mapping out these demands was a central task for the above mentioned working group. However, it turned out that addressing these requirements was not enough. Psychological aspects had considerable impact on the cooperation that was finally reached. It turned out that in order to achieve cooperation among the institutions, trust had to be established in personal relations across the agencies.

The reform team was organized with a steering group, a reference group, and the project team. The Steering group had representatives from the Ministry of Finance, the Ministry of Trade and Industry, the Ministry of Government Management, the Ministry of Justice and the Brønnøysund Register Centre. The reference group advising the steering group had representatives from the Ministry of Finance, the Federation of Norwegian Commercial and Service Enterprises, the Postal Bank Check Agency, the National Insurance Administration, the Confederation of Norwegian Enterprise, the Modernization Agency, Norges Bank, the Norwegian Savings Banks Association, the Association of Norwegian Insurance Companies, the Directorate of Customs and Excise, Statistics Norway and the Directorate of Labour. The project team consisted of representatives from the Brønnøysund Register Centre, the Ministry of Finance and the Directorate of Taxes. The project team used a state-owned IT company and a law firm as consultants.

Cooperation between the Central Coordinating Register for Legal Entities and the associated registers is based on the following basic principles:

- “First-in”: Registration with one of the associated registers requires registration with the Central Coordinating Register for Legal Entities.

- “Last-out”: Striking off from the Central Coordinating Register for Legal Entities requires striking off the associated registers.
- The Central Coordinating Register for Legal Entities and the associated registers are obliged to update and exchange data.

The following example shows the workflow between the Central Coordinating Register for Legal Entities and the associated registers.

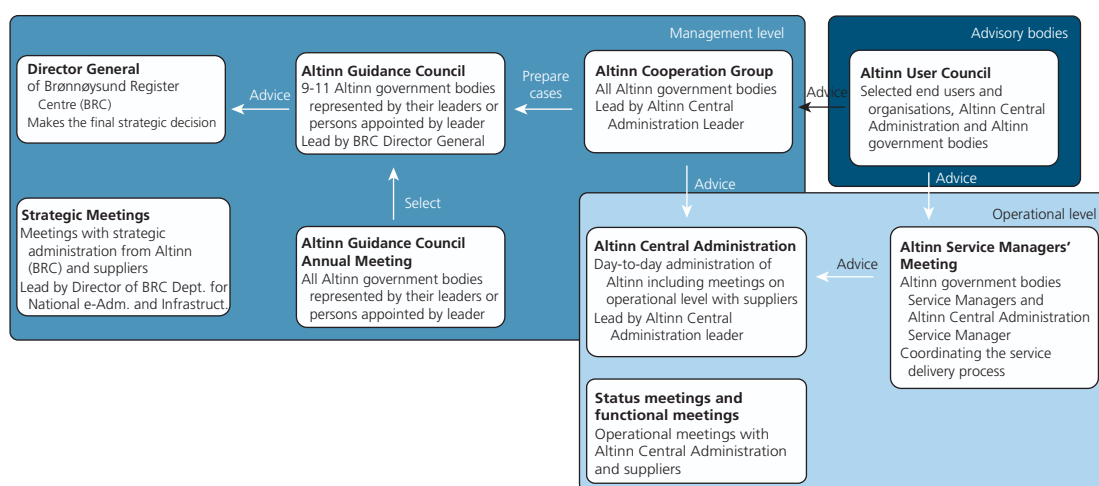
- When a limited company is incorporated, the application is filed with the Central Coordinating Register for Legal Entities, which allocates an organization number, the unique identifier, to the company based on the identifying information (name, type of entity, address and type of activity) stated in the application. It then forwards the application together with the information which is registered, i.e. name, type of entity, address, type of activity and organization number name to the Register of Business Enterprises.
- The Register of Business Enterprises uses the organization number and the information registered and adds business register information on the company.
- Statistics Norway, The Employers Register, the VAT Register and the other associated registers carry out necessary registrations along the same lines.

The transactions between the Central Coordinating Register for Legal Entities and the associated registers are invisible for the businesses, which only need to submit one single form (see Annex 2, Coordinated Register Notification Form). Thus, businesses have the impression that they are only interacting with one register.

Altinn confirmed the demand for cooperation on an even larger scale. The expansion from 3 to 32 cooperating authorities required a well-functioning structure for cooperation. In this context it is important to note that so far there is no legal obligation for public authorities to use Altinn, but there are various political signals recommending them to do so.

The following diagram shows that cooperation has become an integral element in the institutional set-up for Altinn.

Figure 2: The Altinn Organization



Source: The Brønnøysund Register Centre.

Cooperation in Altinn is based on bilateral agreements between the public authorities using Altinn on the one side and the Brønnøysund Register Centre as authority responsible for the administration of Altinn on the other

side. On ministerial level there are a number of strategic documents, such as action plans, pointing out Altinn as priority choice for public authorities developing electronic services aimed at businesses.

Cooperation related to the Central Coordinating Register for Legal Entities and the Register of Reporting Obligations is required by law. The act relating to The Central Coordinating Register for Legal Entities of June 3, 1994, No. 15 stipulates in Section 1:

The Central Coordinating Register for Legal Entities shall unambiguously identify the registered entities by allocating and registering an organisation number. All affiliated registers shall contribute to reducing the burden of reporting obligations for business and industry by using organisation numbers and information from the Central Coordinating Register for Legal Entities. Public agencies, bodies and registers that are not affiliated registers are obliged, where this is possible in practice, to use the information from the Central Coordinating Register for Legal Entities.

The Act relating to the Register of Reporting Obligations of Businesses of 6 June 1997 no. 35 provides in Section 5:

When it is practically possible, public agencies are obliged to co-ordinate reporting obligations when the reporting obligations lend themselves to co-ordination.

D.3. TECHNOLOGICAL SOLUTION

The systems for the Register of Mortgages in Movable Property, the Register of Annual Accounts and the Registers of Marriage Settlements were developed on minicomputers from a Norwegian vendor Norsk Data AS (NORD computers). This was in the era when minicomputers became competitive alternatives to large computers operated by computer centers. As the registers were to be located at a local court with limited capacity of communication lines, locally operated minicomputers were chosen. The choice had an element of support of the growing Norwegian computer industry as well. The NORD computers had a proprietary operating system, database system, and versions of compilers.

When developing the systems for the Register of Business Enterprises at the Brønnøysund Register Centre, building on the same hardware and software was a natural choice.

Over the years it became evident that relying on the NORD computers was not sustainable. In the early 90s a transfer to UNIX platform, Sybase database management system and Powerbuilder development tools was initiated. The first UNIX computer was delivered by Norsk Data AS as this vendor offered the best support for interoperability between the NORD computers and the UNIX environment. The Sybase management system was chosen due to offered features for continuous 24/7 operation, efficient database transactions, and price.

The next substantial development step was made when developing the systems for the Central Coordinating Register for Legal Entities. Both the development and the necessary technical platform were put on a public tender with no specific requirements for operating systems, database management systems, or development tools. All bidders offered UNIX platform. Bidders that offered IBM computers, Sybase database management system, and Powerbuilder development tools were chosen. Clients are based on MS Windows. Over the last few years several applications for external clients (services for Web-browsers, web services, etc.) have been developed in Java on Linux platform.

Development, management and operation of the register systems are performed by internal staff.

The Altinn system is developed and managed by Accenture AS based on contract granted as a result of a public tender. The system is operated by a private company, Basefarm AS. The system is based on .net platform and Oracle database management system as offered by the chosen bidder.

D.4. FUNDING AND COSTS

The Register of Business Enterprises

The costs of establishing the Register of Business Enterprises in 1988 are described in Tables 2 and 3.

Table 2: Costs of Establishing Register of Business Enterprises

TYPE OF COST		AMOUNT IN NOK
Material costs		2,000,000
Buildings		200,000
System development		400,000
Work related to conversion	Central level	2,600,000
	Local level	2,100,000
Work related to further analysis		400,000
Total		7,700,000

Source: Ot.prp. 50 (1984–1985) page 121–122.

Table 3: Maintenance Costs for Register of Business Enterprises

TYPE OF COST	ANNUAL AMOUNT IN NOK
Salary and other costs related to staff	4,000,000
Other maintenance costs	1,200,000
Total	5,200,000

Source: Ot.prp. 50 (1984–1985) page 121–122.

The Central Coordinating Register for Legal Entities

The costs for establishing the Central Coordinating Register for Legal Entities were estimated to be 42,000,000 NOK. Maintenance costs were estimated to be 26,000,000 NOK per year. Adaption would require 15 to 20 full staff time equivalents at the National Insurance Administration, the Directorate of Taxes, and Statistics Norway according to the budget. It turned out that these estimates were precise.

Altinn

Developing and establishing Altinn had an estimated total cost of 140,000,000 NOK. Public funding covered 100,000,000. Private vendors paid for the rest with future transaction fees as a return on this investment.

The Brønnøysund Register Centre Today

The Brønnøysund Register Centre's budget is part of the national budget. Revenues and expenditures are stipulated specifically and independently (gross budget public agency).

Revenues generated at the Brønnøysund Register Centre are transferred to the national budget. Exception is made for revenues related to subscriptions and tailored information products.

The Brønnøysund Register Center's accounts for 2009 show that service fees and register information generate considerable revenues. (see Table 4)

Fees are no longer governed by the rules regarding court fees¹¹. Their calculation is guided by the cost covering principle. The costs are the maintenance costs at the Register of Business Enterprises, the Register of Company Accounts and the Central Coordinating Register for Legal Entities. They cover costs for all types of services that a company normally asks for during its lifetime, also those that are free of charge.

Limited liability companies pay NOK 5320 for first-time registration, if filed electronically and NOK 6382 if filed on paper. All other companies pay NOK 2127 for electronic filing and NOK 2660 for paper filing of new registrations. Other notifications are charged with NOK 2660 regardless of electronic or paper filing and only if they are to be published. Fees are paid after registration. This simplifies the work flow considerably. There is no need to check payment before approving the registration and payment need not be linked to pending cases. The savings due to this simplification compensate for losses due to businesses failing to pay the fee afterwards.

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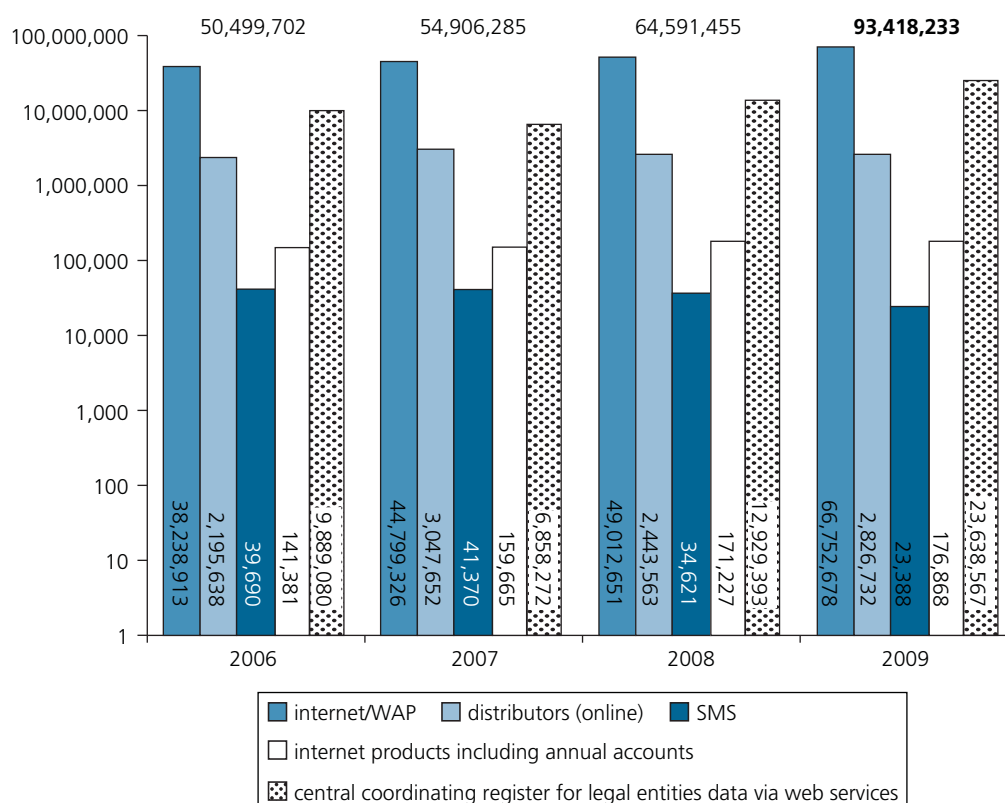
Table 4: Revenues of Brønnøysund Register Centre

		2008	2009
Service fees	Note		
Registration			
The Register of Mortgaged Moveable Property/The Register of Marriage Settlements		232,656,541	219,593,221
The Aquaculture Register		841,350	560,900
The Register of Business Enterprises		175,979,833	136,287,599
The Register of Non-Profit Organizations		0	3,787,750
TOTAL registration fees		409,477,724	360,229,470
Enforcement proceedings			
The National Fee Collection Office		62,305,813	83,272,180
Register information			
The Register of Mortgaged Moveable Property/The Register of Marriage Settlements		1,283,245	1,014,495
The Register of Company Accounts		3,845,745	3,340,174
The Register of Business Enterprises		12,843,299	11,246,054
The Central Coordinating Register for Legal Entities		1,106,172	1,129,751
TOTAL information fees		19,078,461	16,730,474
TOTAL service fees paid	1	490,861,998	460,232,124
Assignment revenue			
Basic reimbursements		4,986,332	5,463,820
Volume reimbursements		9,602,040	7,994,356
EBR revenues		294,493	203,495
The Central Marketing Exclusion Register		939,500	1,176,032
The accounts database		2,813,597	2,936,658
TOTAL assignment revenue - sales		18,635,962	17,774,361
Development and operations of databases/registers		14,678,825	14,369,160
Courses/training		1,268,294	647,881
AltBas		297,700	406,000
Collection activities		713,355	171,966
Consulting activities		26,459,625	5,175,319
TOTAL assignment revenues – reimbursements etc.		43,417,799	20,770,326
TOTAL assignment revenues the Brønnøysund Register Centre	2	62,053,761	38,544,687
Altinn – revenue/reimbursements		0	0
Altinn central administration		32,649,982	34,904,692

Source: The Brønnøysund Register Centre's Annual Report 2009.

Together, the Register of Business Enterprises, the Central Coordinating Register for Legal Entities, and the Register of Company Accounts represent an important source of information on businesses in Norway. One of the main functions of these registers is to make this information available to the public. In fact, distribution of registered information represents a substantial source for revenues. Private distributors play an important role in this respect as they refine this information and sell it together with added services, such as information on financial reliability. (see Graph 2)

Graph 2: Automatic Register Information Inquiries



Source: The Brønnøysund Register Centre's Annual Report 2009.

D.5. AWARENESS BUILDING

A working group with representatives from different parts of the public and the private sector as described above represents the most important measure for building awareness of the Central Coordinating Register for Legal Entities.

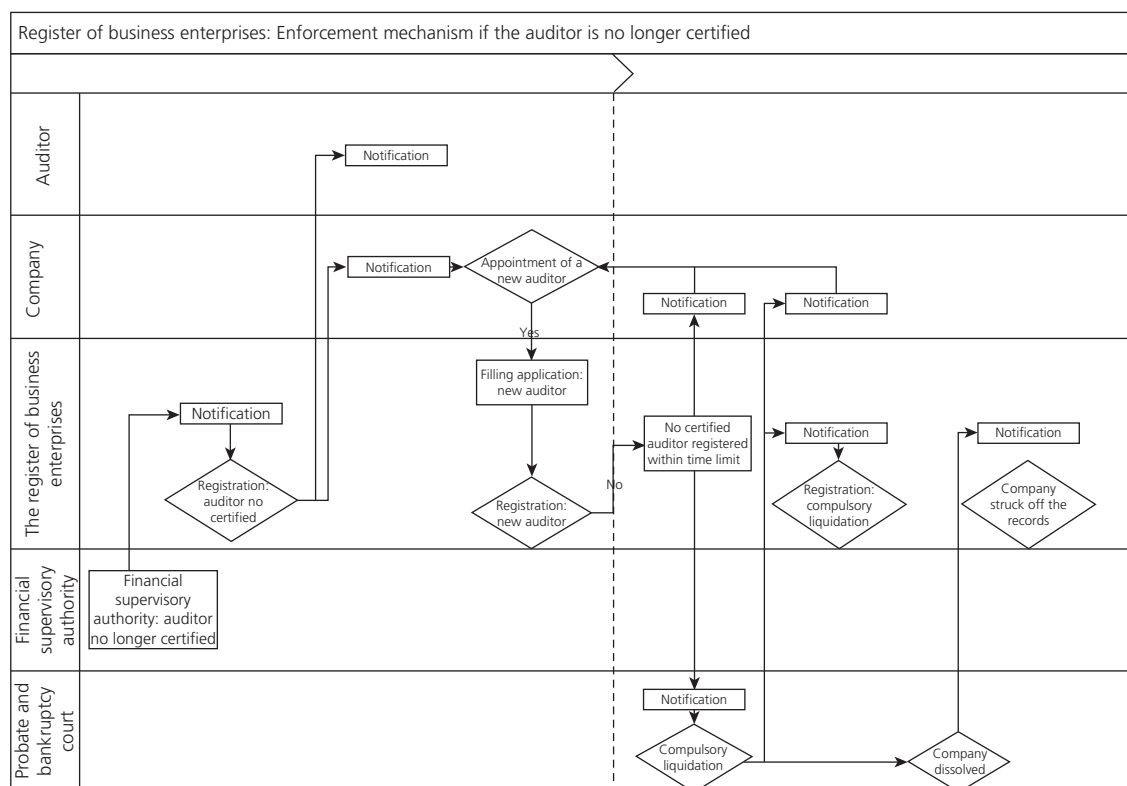
The green paper preparing the establishment of the Central Coordinating Register for Legal Entities and the various propositions for legal reviews were subject to public consultations. There was a special focus on awareness building during the establishment of the Central Coordinating Register for Legal Entities. The project group published a special newsletter that was distributed among the stakeholders. There were also a number of articles in professional journals.

Moreover, the reform steps were accompanied by strategic plans and action plans developed at the top levels of government. Achieving reductions in administrative burdens is an important selling point for political leadership.

The Brønnøysund Register Centre has initiated a number of forums to establish and maintain contact with users from the public and the private sector. These involve meetings on a regular basis and constitute an important arena for awareness building. Information is also communicated on the website, through leaflets and ads in newspapers and other media. The Brønnøysund Register Centre has its own Public Relations Staff.

The Brønnøysund Register Centre also organizes seminars and workshops for users from the business sector. These are important for awareness building when improvements are introduced.

Figure 3: Enforcement Mechanisms at the Register of Business Enterprises



Source: The Brønnøysund Register Centre.

D.6. ENFORCING COMPLIANCE WITH FILING REQUIREMENTS

There are a number of statutory requirements for registered businesses monitored by the Register of Business Enterprises. Among these:

- A number of businesses are required to appoint an auditor;
- Appointed auditors need to have an authorization; and
- Companies must have directors, general managers.

The Register of Business Enterprises generates a sequence of follow-up measures that may lead to deleting a business from the register if it fails to comply with these requirements.

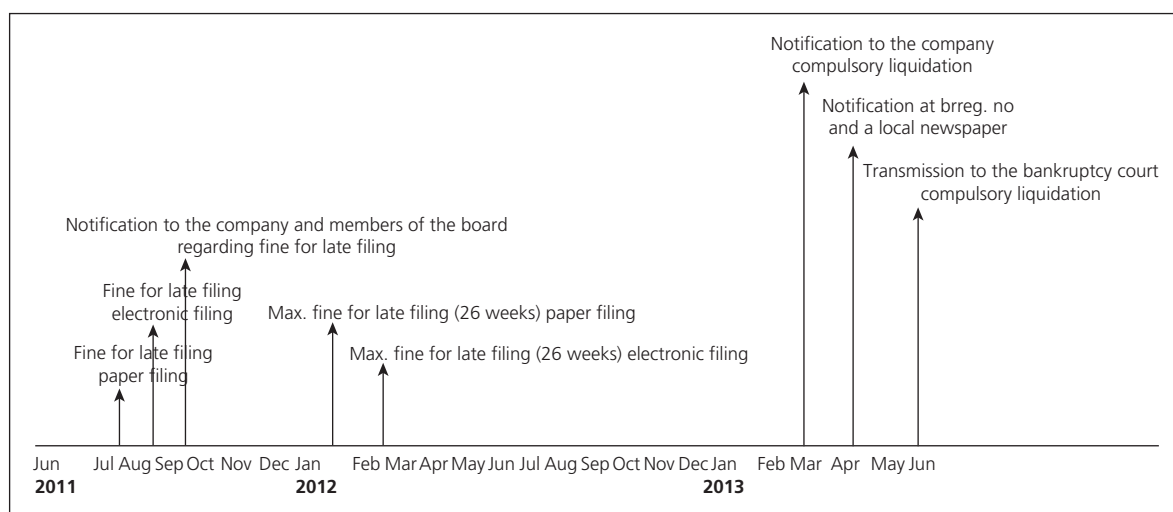
Follow-up measures may be prompted by one of the following events:

- Notification that an appointee has resigned;
- Appointee is deceased and the National Population Register communicates an update of its records (machine-to-machine);
- Appointee becomes disqualified and the Register of Bankruptcies communicates an update of its records (machine-to-machine);
- Auditor loses authorization and the Financial Supervisory Authority notifies the Register of Business Enterprises of this event; and
- Auditor's business is deleted from the Register of Business Enterprises

Once the back office system has registered that a business does not comply with statutory requirements it produces a notice informing the business of this circumstance. The business is given two chances to fix the situation. After that, the Register of Business Enterprises forwards the case to the district court where the decision on compulsory liquidation is taken. Upon termination of compulsory liquidation the district court notifies the Register of Business Enterprises and the business is deleted from the register. (see Figure 3)

At the Register of Company Accounts, filing requirements are enforced by a sequence of fines for late filing and ultimately by compulsory liquidation. For every week a company fails to file accounts it has to pay 860 NOK. After eight weeks the weekly fine increases to 1720 NOK, and after additional 10 weeks the rate is increased to 2580 NOK per week. (see Figure 4)

Figure 4: Enforcement Mechanisms at the Register of Company Accounts



Source: The Brønnøysund Register Centre.

E. Business Registration Procedures After Reform

Today business registration may be completed either in a paper-based process or by electronic filing.

Business registration as a paper-based process

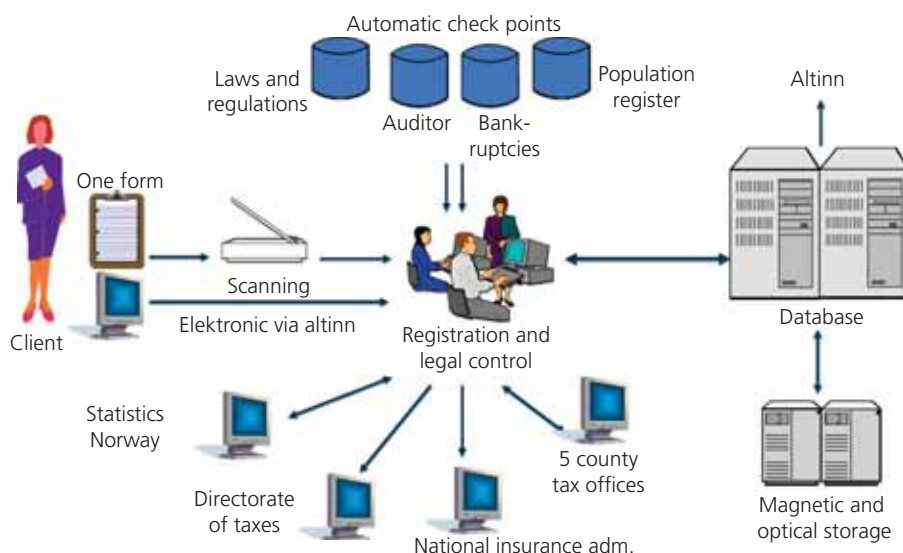
For a first-time registration of a private limited company the following steps have to be performed:

1. The consolidated application form (see Annex 2, Coordinated Register Notification Form) has to be filled in. This form covers registration with any authority necessary for business start-up: The Central Coordinating Register for Legal Entities, The Register of Business Enterprises, The Value Added Tax Register, The Register of Employers, The Statistics Norway's Register of Companies and Business Enterprises, The Foundation Register and The Corporate Taxation Data Register. The form may be downloaded on the Internet.
2. Applicants find information and help on the internet, on the telephone or in the registration guide on paper. Assistance is set up as a single point of contact meaning there is one entry point where questions are dealt with regardless of the authority concerned. Questions relating to the special field of an authority are forwarded to this authority.
3. Documents have to be attached. For a first-time registration of a limited company. These are: memorandum of association, minutes showing election of the board of directors, declaration from the accountant and the auditor that she or he accepts this position if this is reported (may also be entered on the form), and minutes showing assignment of signature.
4. The notification must be signed by authorized person(s) or all the board members.
5. The application form and attachments are sent by ordinary mail to The Central Coordinating Register for Legal Entities.

The back-office workflow at the Central Coordinating Register for Legal Entities and the associated registers is illustrated in Figure 5:

1. At the Central Coordinating Register for Legal Entities the application and attachments are logged into the back-office system and scanned.
2. The Central Coordinating Register for Legal Entities registers identifying information (date of foundation, name and address, type of entity, type of activity and contact person) and allocates an organization number. The number consists of 9 digits, where the digits 2-8 form a serial number, and the last is a control digit. The digit 9 is put before the serial number. A control digit will be calculated from the digits 1-8. If the control digit is valid this will be put in as the 9th digit. If the control digit is not valid, the digit 8 will be put as the first digit instead of 9, and the control digit will be calculated. The control digit is calculated by using modulus 11.
3. The Register of Business Enterprises continues processing the case by registering information related to business registration (board of directors, auditor and capital) to the entity identified by the Central Coordinating Register for Legal Entities. Approval from this register provides legal validity to the incorporation of the limited company.

Figure 5: Back-office Workflow at Central Coordinating Register for Legal Entities and Associated Registers



Source: The Brønnøysund Register Centre.

4. The other associated registers continue processing the case along the same lines. Their processing takes place after approval by the Register of Business Enterprises, as the limited company has no legal existence before. Some associated registers, such as the Register of Business Enterprises, use the same electronic back-office system as the Central Coordinating Register for Legal Entities. They can proceed with processing without any communication needed. Others receive necessary information electronically (batch) or in paper.
5. The back-office system used by the Central Coordinating Register for Legal Entities and the Register of Business Enterprises collects information from the National Population Register, the Financial Supervisory Authority, the Register of Company Accounts and the Register of Bankruptcies. Information related to individuals is tracked by use of the unique identification number allocated by the National Population Register. Information related to legal entities is tracked by use of the unique identification number allocated by the Central Coordinating Register for Legal Entities. Information sharing becomes apparent during case processing:
 - a. **The National Population Register:** When individuals are being registered (for example as board members), the case officer enters their unique identification number and the back-office system collects automatically the name and address of this person from The National Population Register. The system gives notice, if this person is, for example, deceased according to the National Population Register. Moreover, updating of information at the National Population Register will trigger an automated update in the records of the Register of Business Enterprises within a few days. In the case of a deceased board member the system generates a notice and based on this the Register of Business Enterprises will inform the company concerned about the legal consequences of this event.
 - b. **The Financial Supervisory Authority:** If registration with the Register of Business Enterprises requires that a company has appointed an auditor this auditor must be authorized. Auditors are authorized by The Financial Supervisory Authority of Norway, and the information is automatically collected by the back-office system at the Register of Business Enterprises. The system uses this information in the same way as information from the National Population Register with built-in warning whenever information registered with The Financial Supervisory Authority of Norway is changed. The same applies to accountants who have to be authorized by The Financial Supervisory Authority of Norway.

- c. **Disqualified persons:** Disqualified persons are not allowed to be members of the board of directors or obtain other executive positions. The system collects this type of information from the Register of Bankruptcies and provides automatic checks.
 - d. **The Register of Bankruptcies:** The system collects information on whether liquidation proceeding have been opened for a company from the Register of Bankruptcies. There are built-in warnings with information collected from the other registers.
 - e. **Acts and regulations:** The system also has built-in information derived from acts and regulations, thus providing legal support during the processing of cases. Minors, for example, are not allowed to be board members according to the Company Act. If a case officer enters the unique identification number of a minor, the system warns that the person is a minor and therefore not allowed to be a board member.
6. During night time following the day of approval by the Register of Business Enterprises, the system changes the status of the registered information, making it official. At this time:
- a. Feedback to the applicant is produced. This includes a letter with information about the registration and responsibilities, a transcript from the Central Coordinating Register for Legal Entities, and a certificate of registration from the Register of Business Enterprises. This entitles the company to start doing business.
 - b. Registered information is available for the public on the Brønnøysund Register Center's website¹².
 - c. Registered information is available in Altinn and may be used for authorization management and pre-population of forms
7. The submitter pays the fee.

Electronic Business Registration

Electronic business registration is available in Altinn. Applicants have to perform the following steps:

1. The submitter has to log on to Altinn (www.altinn.no)
2. Successful log on gives access to the submitter's message box. In the message box the submitter finds all forms and services he is working on or he has sent or received via Altinn. In the example of the first-time registration of a private limited company, the submitter has to find the consolidated form (see Annex 2 Coordinated Register Notification Form) in the form catalogue.
3. The submitter has to complete the form. This step is much simpler for those who use electronic filing rather than paper.
 - a. **ELMER.** The electronic forms are designed according to the ELMER-guidelines¹³. Thus, electronic forms have a common look and feel for the users regardless of the issuing authority. Moreover, electronic forms designed according to ELMER-guidelines present the submitter with different pages based on previous answers. A first-time registrant for a private limited company will not see sections aimed at public limited companies.
 - b. **Pre-populated forms.** The electronic form is pre-populated with information that is available from the Central Coordinating Register for Legal Entities and the National Population Register. In the example of a first-time registration of a private limited liability company this feature is limited. However, information registered in the Central Coordinating Register for Legal Entities will appear when the organization number of the auditor is entered.
 - c. **Legal support.** Legal support provided by the back-office system in the case of paper-based applications is a built-in feature of electronic forms. Submitters of electronic forms receive an error message before they submit it.

¹² <http://www.brreg.no/english/online/>

¹³ <http://www.brreg.no/english/elmer/>

4. Attachments must be uploaded.
5. The system checks the form for errors.
6. The application must be digitally signed. If the form has to be signed by several persons, the form will be transferred through Altinn to the next person to sign.
7. Before submitting the form the applicant may send a link to the form by email to someone, with a request for them to check the form for him or her. Altinn also offers functionality for submitting a form that someone else has started to fill in. Once the form is submitted, a receipt is issued immediately. This receipt can be retrieved in the submitter's message box archive section. Here, the submitter can view a list of the forms submitted, when they were submitted, and the reference number assigned to each form on submission.
8. The message box is also used for feedback from the Central Coordinating Register for Legal Entities and the associated registers. The submitter may ask for a notice by e-mail or on the mobile phone once his message box has received feedback from the Register of Business Enterprises.
9. The back-office workflow at the Central Coordinating Register for Legal Entities and the associated registers is basically the same as for paper-based filing described above.
10. The submitter pays the fee.

Filing Company Accounts

Pursuant to the Act relating to Company Accounts, all limited companies and public limited companies, savings banks, mutual insurance companies and petroleum enterprises are obliged to submit their annual accounts, including the auditor's report, to the Register of Company Accounts.

Annual accounts must be submitted to the Register of Company Accounts within one month after being adopted by the annual general meeting, at the latest by August 1. If the annual accounts are submitted too late, the company will have to pay a default fine. If the annual accounts have not been submitted within six months after the deadline has expired, the Bankruptcy Court may enforce dissolution of the company.

Company accounts can be filed on paper or electronically through Altinn. Many auditors do most of the work using their own computer systems before it is submitted to Altinn via the Internet. Altinn allows for direct transfer of this information in machine-to-machine communication.

Electronically filed company accounts represent processable information. Company accounts filed in paper are transformed into processable information by using OCR. This allows for tailored and user-friendly distribution of information from company accounts.

F. Reform Steps in Chronological Order

The following overview presents the various reform steps in chronological order. The events listed do not always have the same significance for the progress of the business registration reform in Norway. Nevertheless they round off the picture of this simplification process.

1981: The Register of Mortgaged Movable Property is established as a central register based on electronic processing at the Brønnøysund district court. The Register of Mortgaged Moveable Property registers security interests in moveable properties. Registration establishes the holder's right vis-à-vis third parties. The security interest is registered as an encumbrance on the debtor of the secured claim.

1981: The Register of Company Accounts is established as a central register based on electronic processing at the Brønnøysund district court. All private and public limited companies, savings banks, mutual insurance companies and petroleum enterprises are obliged to submit their annual accounts, including the auditor's report, to the Register of Company Accounts. The Register of Company Accounts stores the annual accounts and reports for ten years but makes them available for the public also beyond this period.

1988: The Register of Business Enterprises is established as a central register based on electronic processing. The Brønnøysund Register Centre established as an agency under the Ministry of Justice administers this register.

1990: The introduction of a fine for late filing of company accounts and ultimately enforced liquidation improves compliance with the obligation to file company accounts.

1991: The Disqualified Directors Register is established and administered by the Brønnøysund Register Centre. This register holds an overview over disqualified directors and disqualifications, as determined by the Court of Probate and Bankruptcy, to prevent such persons from forming a new company or undertaking other functions in such a company.

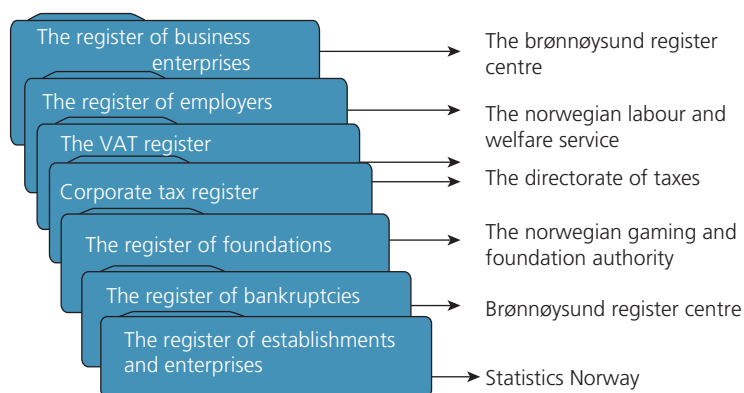
1993: The Register of Bankruptcies is established and administered by the Brønnøysund Register Centre. The Register of Bankruptcies contains information on estates in bankruptcy, debtors in liquidation and compulsory liquidations. The register contains key information about each estate, including who is or has been the general manager, chairman of the board and auditor, and whether the chairman of the board or the general manager had any positions in other business enterprises when liquidation proceedings were opened. This register takes over the tasks of the Disqualified Directors Register.

1994: The adoption of the Agreement on the European Economic Area (EEA) leads to harmonization of the Norwegian company law in relation to EEA countries (EU + EFTA - Switzerland).

1995: The Central Coordinating Register for Legal Entities is established and is to be administered by the Brønnøysund Register Centre. This reform step introduces the legal obligation for public authorities to use the organization number. This is the unique identifier for legal entities allocated by The Central Coordinating Register for Legal Entities. Moreover the associated registers (The Register of Employers, The Register of Business Enterprises, The Register of Foundations, The VAT Register, Statistics Norway's Central Register of Establishments and Enterprises and The Corporate Taxation

Data Register) are obliged to re-use or share key information registered with the Central Coordinating Register for Legal Entities. (see Figure 6) The associated registers agree to replace their forms by one single consolidated form (see Annex 2, Coordinated Register Notification Form) to be submitted by filing entities.

Figure 6: The Central Coordinating Register for Legal Entities – Registers and Agencies



Source: The Brønnøysund Register Centre.

1997: The Register of the Reporting Obligations of Enterprises is established and administered by the Brønnøysund Register Centre. The main task of this register is to maintain a constantly updated overview of the reporting obligations of enterprises, and to find ways to coordinate and simplify these obligations. The Register of the Reporting Obligations of Enterprises shall detect where coordination is possible, acting as a pathfinder for the re-use of business data within public administration.

1999: Information from the Register of Business Enterprises, The Central Coordinating Register for Legal Entities and the Register of Company Accounts is made available on the internet. This provides cheaper and faster access to business information.

2001: The Brønnøysund Register Centre becomes an agency under the Ministry for Trade and Industry due to a reorganization of tasks under the Ministry of Justice.

2002: Electronic filing is introduced for the Register of Business Enterprises and the Central Coordinating Register for Legal Entities. Features: Pre-populated forms and automatic legal checks before the form is submitted. As functionality for digital signatures is missing the application has to be printed, signed and sent by ordinary mail.

2003: Altinn is operational as a common portal for reporting of economic information from businesses to public authorities. User groups in focus are auditors and accountants. Altinn offers business software integration or electronic filing which enables vendors of accounting systems to integrate their systems with Altinn.

2004: Simplification of rules for approval of company names: Company names are allowed to be similar with existing company names and can only be refused if they are identical. The approval of trademarks is transferred from The Register of Business Enterprises to The Norwegian Industrial Property Office.

2004: Electronic announcement established as service at the Brønnøysund Register Centre. Registered business information is no longer announced in the National Gazette.

2005: All public registers and public administrations in Norway have a legal obligation to use the data registered in the Central Coordinating Register for Legal Entities instead of asking businesses for this data (re-use of data), not only the organization number.

2005: The Register of Bankruptcies becomes associated register with the Central Coordinating Register for Legal Entities.

2006: The Register of Business Enterprises launches a new electronic solution, which includes a facility for electronic signature. Applications and attachments can now be submitted electronically and the application can be signed electronically.

2006: ELMER guidelines are adopted. ELMER is a consistent set of rules, addressed to public agencies, defining a common look and feel for public service web forms as well as pedagogical requirements.

2007: The electronic solution for business registration is improved. Businesses can conduct the entire registration process electronically, including electronic rectification of an application that has been refused. Applications are submitted through Altinn.

2008: Electronic Bankruptcy Estate Management is launched: each bankruptcy estate is given its own website – the estate website. The bankruptcy estate website is accessible at Altinn. Here bankruptcy administrators and the Register of Bankruptcies exchange information. Information on the estate website originates from various official registers and public agencies: The Register of Mortgaged Movable Property, The Land Register, The Register of Business Enterprises, The Register of Company Accounts and The Norwegian Labour and Welfare Service. The estate website offers also electronic dialogue between the different interested parties during liquidation proceedings.

2009: Altinn designated as national contact point in the public administration for foreign businesses that wish to operate across national borders pursuant to the Directive 2006/123/EC of 12 December 2006 on services in the internal market.

2010: Pre-study on the modernization of the back-office system at the Brønnøysund Register Centre.

2011: New generation of Altinn operational.

G. Results

G.1. QUANTITATIVE RESULTS

There are a number of results indicating a general direction in the development of production and costs.

- The number of registered businesses under the Register of Business Enterprises has more than doubled since 1998 (see Annex 1, The Register of Business Enterprises: registered businesses and cases). The number of processed cases has risen constantly during this period.
- Before centralization, registration of a new business could take up to 1 year. During the transition period average processing time was 4 weeks. In 2010 paper-filed applications were processed within 7 days on an average. Electronically filed applications were processed within 1 day (see Annex 1, The Register of Business Enterprises: Processing time).
- Productivity has increased constantly since the establishment of the Register of Business Enterprises. In 2002 an average of 4.6 cases were processed within an hour. Today the average is 6.6 cases per hour (see Annex 1, The Register of Business Enterprises: Productivity). Just over 10 percent of register applications were filed electronically when electronic filing of business registration was introduced in 2006. Today well over 40 percent of register applications are filed electronically (see Annex 1, The Register of Business Enterprises: Electronic filing).
- Since the Register of Reporting Obligations was established in 1998 the business sector has saved 1,491 full time equivalents due to the reduction of reporting obligations. That means that the business sector has saved more than 20 percent of the resources needed to comply with reporting obligations since 1998. The main reasons for this include coordination activities at the Register of Reporting Obligations and the introduction of electronic services (see Annex 1, The Register of Reporting Obligations of Businesses).
- The business registration process has improved. Fewer applications are refused registered because they are incomplete or otherwise do not comply with legal requirements: until 2004 an average of 20 percent of all applications was refused whereas only 12.4 percent were refused on an average from 2004 onwards (see Annex 1, The Register of Business Enterprises: Refused applications). Likewise, the number of cases complaining about incorrect processing has diminished dramatically: from an average of 283 complaints per year until 2004 to an average of 70 complaints per year between 2004 and 2010 (See Annex 1, The Register of Business Enterprises: Number of Complaints).
- Compliance with filing obligations improved considerably. 56% filed company accounts in 1980 compared to 97.5 percent in 2009. This is due to the introduction of fines for late filing and electronic filing services (see Annex 1, The Register of Company Accounts: Filed company accounts).

There are various factors that affect the measuring of reform effects on workforce and productivity at the Register of Business Enterprises.

- Change in methodology (for example in the definition of man-years) makes comparisons difficult.
- The organizational structure at the Brønnøysund Register Centre aiming at synergies results in an overhead because certain tasks are located in departments outside the Register of Business Enterprises: e.g. administration, ICT, distribution.

- The Register of Business Enterprises and the Central Coordinating Register for Legal Entities have a close cooperation and staff members perform tasks also for the other register: e.g. opening of ordinary mail, logging and scanning. Therefore, electronic filing boosts productivity at the Central Coordinating Register for Legal Entities because of reduced need for resources for logging and scanning.
- Review of legislation not directly related to business registration (such as tax regulations) sometimes may lead to an unexpected increase in the workload.
- The quality of the workload changes and may bring about an increase in the number of complex cases requiring longer processing.
- A number of officers at the Register of Business Enterprises are involved in the development of new services and solutions, activities that do not manifest in short-term productivity.

Statistics from the Register of Reporting Obligations of Businesses show a constant reduction of administrative burdens for businesses caused by reporting obligations. Coordination and elimination of reporting obligations achieved by the Register of Reporting Obligations of Businesses have saved 1491 full time equivalents in the business sector since the Register of Reporting Obligations of Businesses started in 1998 (see Annex 1, The Register of Reporting Obligations of Businesses).

The impact of most of the reform steps described in this case study are not reflected in the World Bank's ranking "Doing Business – Starting a Business" as they were finalized before 2004, the year of the first Doing Business report publication. However, the success of electronic filing through Altinn may have had an impact. The number of days is reduced by more than a half between 2005 and 2007 (see Annex 1, Doing Business Ranking).

G.2. QUALITATIVE RESULTS

There are a number of indicators for qualitative results of business registration reform in Norway.

The number of refused registration applications has decreased constantly since the establishment of the Register of Business Enterprises (see Annex 1, The Register of Business Enterprises: Refused applications). Registration applications may be refused because they do not comply with the law, e.g. missing information or attachments. It is difficult to say whether this is due to improved skills at the register or improved legislation, information or forms for the users. As users find it annoying to find out that their applications have been refused, this development manifests also user satisfaction.

This is confirmed by the fact that the number of complaints has dropped over the years (see Annex 1, The Register of Business Enterprises: Number of Complaints).

Another important indicator for qualitative results is compliance with filing obligations. Compliance is an important indicator for the quality of data. Compliance with the obligation to file company accounts has improved considerably. Introduction of electronic filing seems to have an important impact (see Annex 1, Electronic filing of company accounts). Since 2007, the majority of the annual accounts have been submitted through Altinn. That year, 57 percent chose to submit electronically. In 2009, 69 per cent chose to submit annual accounts electronically. Some submitted annual accounts were refused due to errors. The percentage refused for those who submitted on paper was slightly over 15 per cent last year, while the percentage refused for those who chose the electronic Altinn solution was slightly over 10 per cent. The most common causes for a refusal are that the annual accounts lack attachments or are erroneously entered, and notes to the accounts that lack information are erroneously entered.

The following episode suggests that increased sharing of information has an important effect on compliance as well. The Central Coordinating Register for Legal Entities experienced a marked increase in filing applications notifying that a new accountant had been appointed for a number (ca 100,000) of entities during spring 2004. Background for this was the fact that tax authorities had allowed accountants to report on behalf of

their clients through Altinn. Altinn relies on the information registered with the Central Coordinating Register for Legal Entities in order to find out whether the submitter is accountant for the entity he or she is reporting for. Many accountants were refused the possibility of electronic reporting because their clients had not updated the Central Coordinating Register for Legal Entities. This in turn led to increased updating of the Central Coordinating Register for Legal Entities, thus improving the quality of registered data.

H. Conclusion and Next Steps

The reform process in Norway starting in the '80s has produced some significant results. The starting point was not better than in many other countries. Today business registration is governed by uniform procedures and can be performed at one place using one form. The common use of the organization number and information sharing play an important role in this context. A new dimension was added by the introduction of electronic filing in Altinn. Looking at these achievements it has to be stressed that reform activities have been carried out for nearly 30 years.

Reform is still ongoing. The focus is now to move on from the technical exchange of information to a common understanding of this information. For this purpose the Brønnøysund Register Center has started SERES (Semantics Register for Electronic Services). SERES is a project run by The Brønnøysund Register Centre and the goal is to provide a national metadata repository. SERES is a metadata system for capturing, modeling, use and administration and control of metadata used to define and specify services. Thus SERES is a suite of tools that builds on modeling and technology standards. The short-term objective is to produce message specifications that feed into the Altinn toolkit for service development. In a longer term, the objective is to facilitate needed capabilities in support of new types of public coordination and collaboration, and that secure efficiency and cost-effectiveness.

Another area for future reform is the back-office system. The current back-office system is designed for electronic processing of paper-based information input. It is not suited to draw complete advantage from electronic information input.

Cooperation between many players in Altinn offers the possibility not only to design services by using common components but to go a step further and design orchestrated services related to life events. Electronic interaction with employers is an example for this.

I. International Cooperation

The Brønnøysund Register Centre has a longstanding tradition of international cooperation. Within multinational cooperation the most important are the European Commerce Register Forum www.ecrf.org, the European Business Register www.ebr.org and the participation projects such as the BRITE project www.briteproject.net and the SPOCS project <http://www.eu-spocs.eu/>.

In addition, there are widespread activities such as bilateral cooperation and projects sometimes supported by international organizations/development agencies. This covers countries such as Macedonia, Lithuania, Estonia, Latvia, Poland, Mozambique, Zambia, Slovakia, South Africa, Vietnam, China and Kyrgyzstan. Currently, Kyrgyz authorities are planning a project together with Statistics Norway and The Brønnøysund Register Centre to improve the coordination of registration of legal units in the Kyrgyz Republic.

Moreover, The Brønnøysund Register Centre has extensive cooperation with Sweden and Denmark.

There are also representatives from many other countries visiting The Brønnøysund Register Centre to look at the register solutions created over the years. During the last years The Brønnøysund Register Centre had visitors from Southern Sudan, Austria, Kosovo, Serbia, Bulgaria, Croatia and Ecuador. The Brønnøysund Register Centre also hosted the Porvoo Group meeting in 2008. The international Porvoo Group is a network of government representatives supporting the deployment of electronic identity in Europe. Together with the Norwegian Ministry of Trade and Industry and in cooperation with the European Commission, The Brønnøysund Register Centre organized an eGovernment Workshop on Semantic Interoperability in 2004.

Employees at the Brønnøysund Register Centre have participated in the establishment of registers in Poland, Lithuania, Mozambique and Macedonia. Two representatives from BRC were in Poland in 1994 to help plan a business and mortgaged movable property register. Later, representatives from BRC helped establish a mortgage register and have given advice during the planning stages of a business register in Lithuania. Furthermore, BRC has contributed in a pre-study for a central register in Latvia and Mozambique and rendered register systems advice for the entity- and accounting registers in Macedonia.

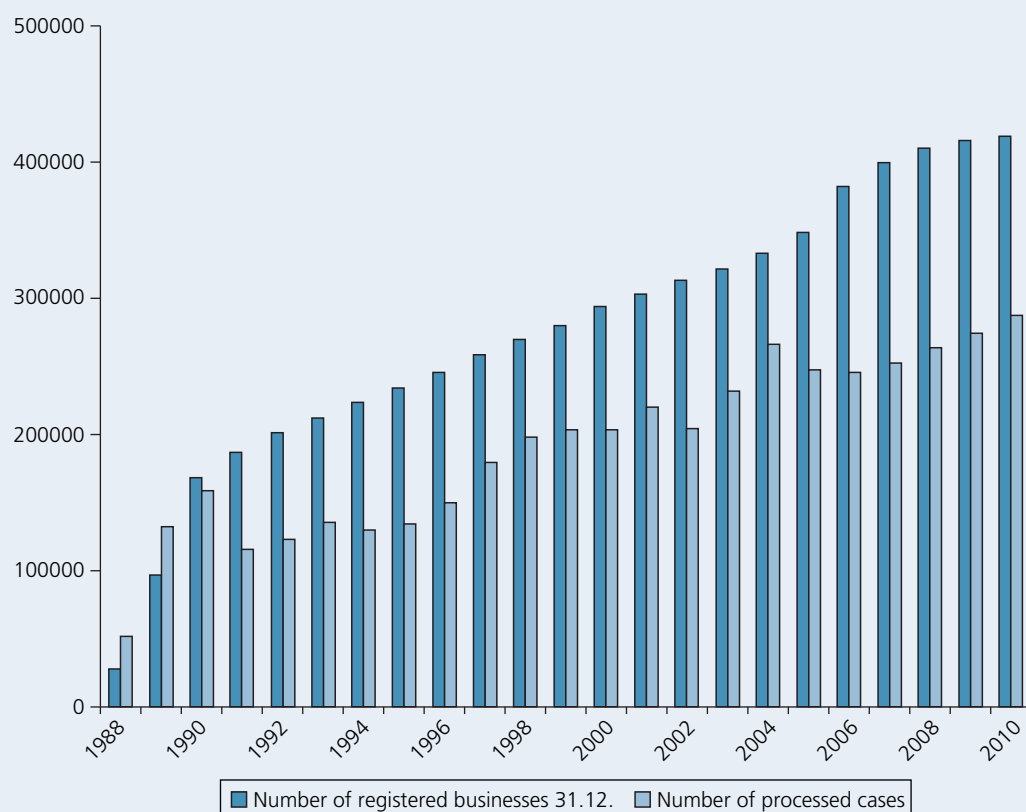
In 2010, The Brønnøysund Register Centre has entered into a cooperation agreement with the World Bank/IFC to provide support to the IFC Global Business Entry Reform Program for the duration of one year.

BRC has a focus on international work because collaboration and knowledge exchange will help BRC improve solutions at home. This involves mutual access to expertise, building international relationships, and development of cross-border solutions. There is an increasing demand for business information across borders. Countries with reliable register solutions are important partners in that scenario.

Annexes

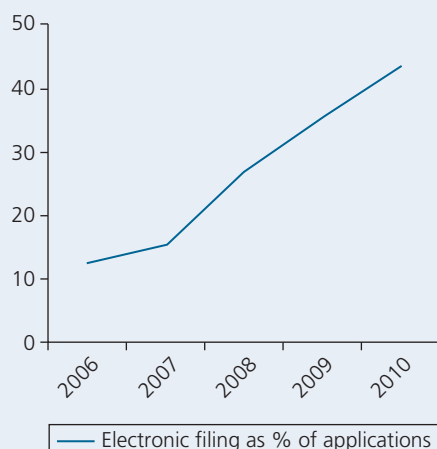
ANNEX 1: INDICATORS FOR BUSINESS REGISTRATION REFORM RESULTS

Graph 3: Register of Business Enterprises: Registered Businesses and Cases



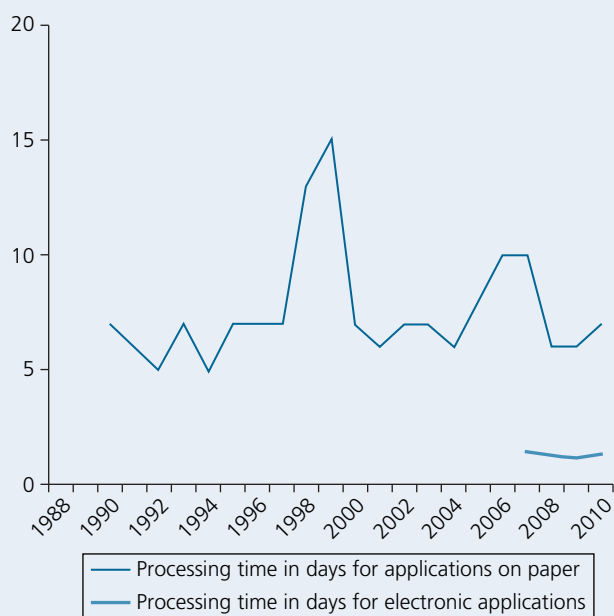
Source: Brønnøysund Register Centre.

Graph 4: The Register of Business Enterprises: Electronic Filing



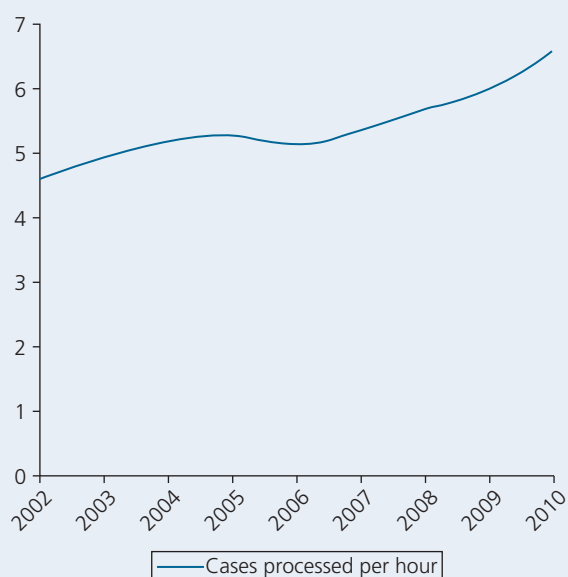
Source: Brønnøysund Register Centre.

Graph 5: Register of Business Enterprises: Processing Time



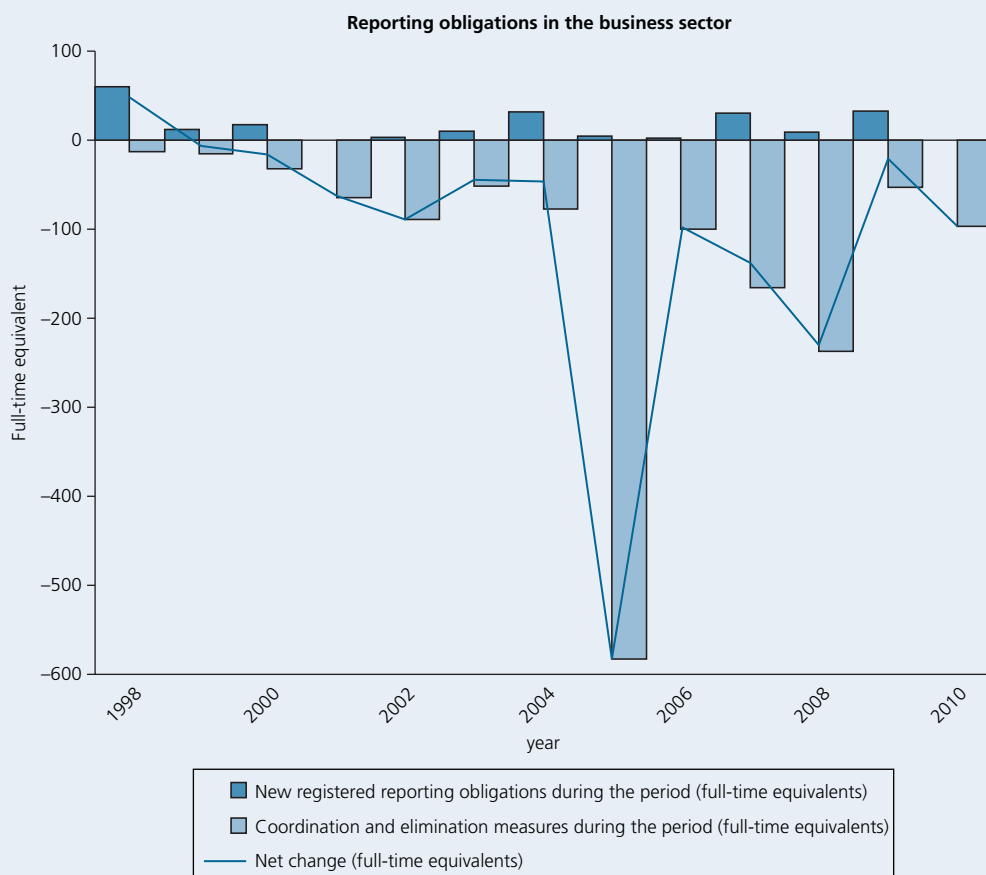
Source: Brønnøysund Register Centre.

Graph 6: Register of Business Enterprises: Productivity



Source: The Brønnøysund Register Centre.

Graph 7: Register of Reporting Obligations of Businesses: Reporting Obligations in the Business Sector



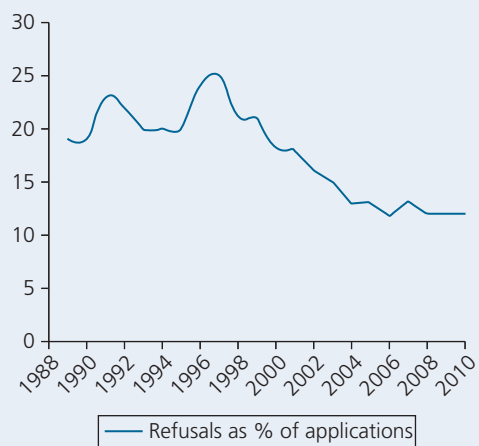
Source: Brønnøysund Register Centre.

Table 5: Doing Business Ranking

ECONOMY	YEAR	EASE OF DOING BUSINESS RANK	STARTING A BUSINESS				
			RANK	PROCEDURES (NUMBER)	TIME (DAYS)	COST (% OF INCOME PER CAPITA)	PAID-IN MIN. CAPITAL (% OF INCOME PER CAPITA)
Norway	DB2004	..	..	5	18	3.5	29.8
Norway	DB2005	..	..	5	18	2.9	28.9
Norway	DB2006	..	..	5	8	2.7	27.0
Norway	DB2007	..	..	4	7	2.5	25.1
Norway	DB2008	..	..	5	7	2.3	23.4
Norway	DB2009	..	..	5	7	2.1	21.0
Norway	DP2010	7	34	5	7	1.9	18.7
Norway	DP2011	8	33	5	7	1.8	20.0

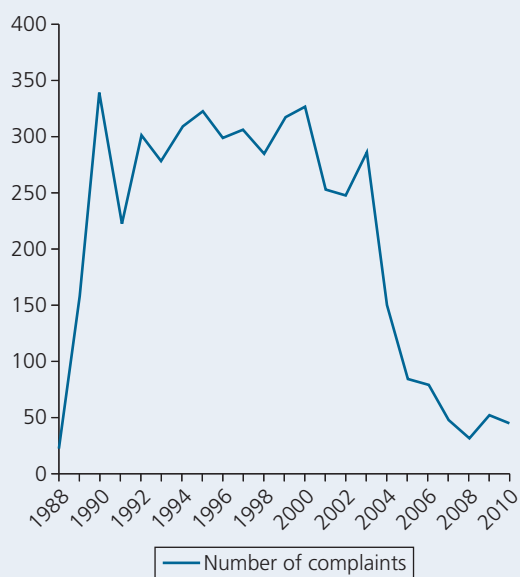
Source: The Doing Business database (<http://www.doingbusiness.org/>).

Graph 8: Register of Business Enterprises: Refused Applications



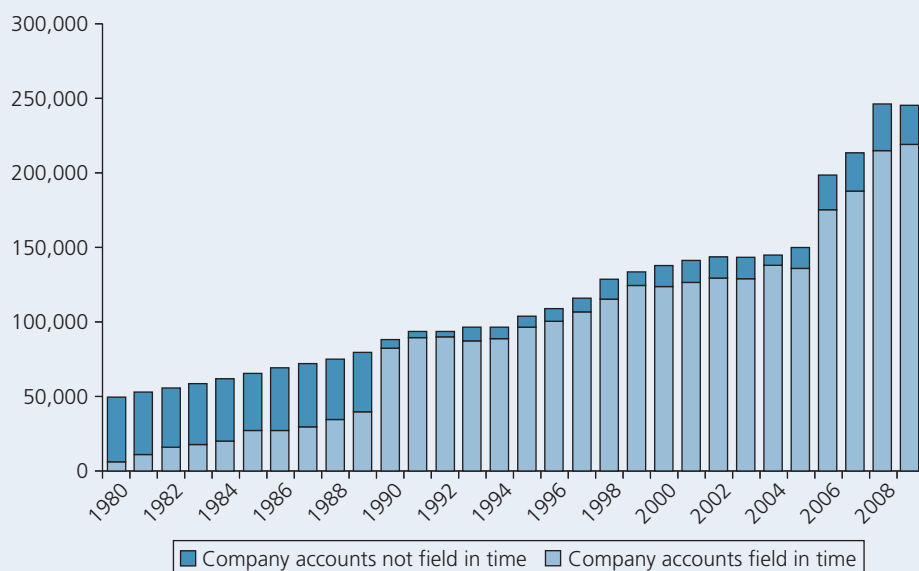
Source: Brønnøysund Register Centre.

Graph 9: Register of Business Enterprises: Number of Complaints



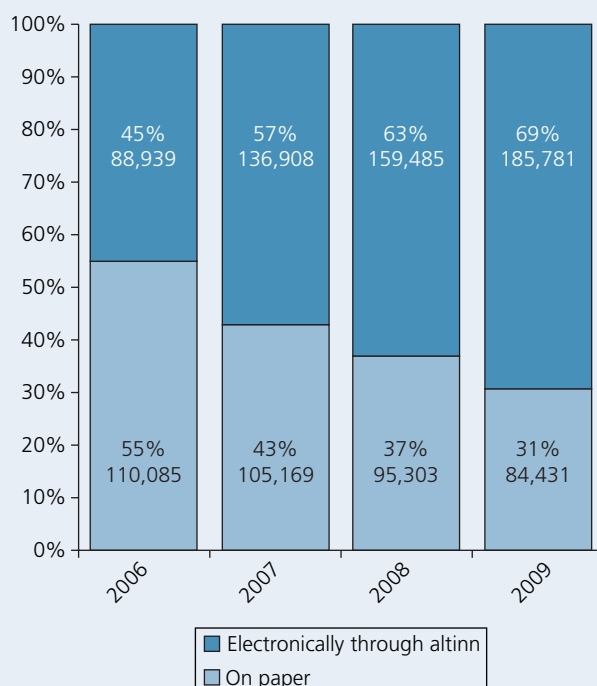
Source: Brønnøysund Register Centre.

Graph 10: Register of Company Accounts: Filed Company Accounts



Source: Brønnøysund Register Centre.

Graph 11: Electronic Filing of Company Accounts



Source: Brønnøysund Register Centre.

ANNEX 2: COORDINATED REGISTER NOTIFICATION FORM

Coordinated Register Notification Part 1 - Main Form

for registration in the Central Coordinating Register for Legal Entities, the Register of Business Enterprises, the VAT Registration Unit, the employers part of the Employer/Employee Register, the Business Register of the National Bureau of Statistics, and the County Governor's Register of Foundations

This is a translated version of the Norwegian form completed for a fictitious business. Only the Norwegian form is in use.

Return to:

Enhetsregisteret/ The Central Coordinating Register for Legal Entities
Postboks/Box 1500
8901 BRØNNØYSUND

1. Name/firm (see guidelines)			
1.1 The complete name of the entity (fill in every time)		Organisation no. (fill in if any)	
Benetcon AS		9 9 9 8 8 7 7 7	
1.2 New entity name (state, if name has been changed, see guidelines on fee)			
1.3 Name of enterprise (state if the name of the enterprise is different than the complete name of the entity) Business Network Consulting AS			
2. Type of notification (see guidelines)			
<input type="checkbox"/> 2.1 Entity not previously registered (entity which has no existing organisation number)		<input type="checkbox"/> 2.3 Purchase, sale or closing of enterprise (see boxes 9 and 10) Note! Sale or closing of enterprise does not mean that the entity is struck off the register.	
<input checked="" type="checkbox"/> 2.2 Changes/new information (fill in only the areas regarding the changes)		<input type="checkbox"/> 2.4 Decision to dissolve the entity	
		<input type="checkbox"/> 2.5 Striking off the entity	
3. Registration in affiliated Registers			
3.1 Is the entity subject to registration in the Register of Business Enterprises? (see guidelines on fee)		<input type="checkbox"/> No <input type="checkbox"/> Yes → See guidelines on the duty to register. If yes, please fill in Parts 1 and 2.	
3.2 Are the business revenues generated subject to VAT registration/registration? (see guidelines)		<input type="checkbox"/> No <input type="checkbox"/> Yes →	
3.3 The entity – has, or plans to take on employees – is currently paying, or plans to pay, others than employees wages subject to employer's tax, according to the National Health Insurance Act, Section 16-3		<input type="checkbox"/> No <input type="checkbox"/> Yes → If yes, further information will be sent to you.	
3.4 Has the entity, or do the entity plan to establish business units at several addresses?		<input type="checkbox"/> No <input type="checkbox"/> Yes →	
4. Head office address (business address/office address)			
Location (Street/Site/Building no.) Blomstergata 5G			
Postal Code 0160		Municipality Oslo	
Country Norway		Phone no. 99999991	Fax no. 99999992
5. Postal address			
Location (P.O. Box/Street/Site/Building no.) Box 6012			
Postal Code 0160		Municipality Oslo	
6. Enterprise location (state if the entity's business activities are located elsewhere than stated in box 4)			
Location (Street/Site/Building no.)			
Postal Code Postal District		Municipality	
7. Referee/accountable for fee			
The referee is our liaison regarding the notification, and is also subject to request for payment when registering in the Register of Business Enterprises			
Name Aase Aasen, solicitor		Customer no. (if any has been assigned) 999999	
Location (Street/Site/Building no.) Ekornåsen 16		Phone no. 99999993	Fax no. 99999994
Postal Code 0278		Reference/attention	
Sent via – for internal use only		Customer no.	Case no./reference

BR – 1010 – 97/ENG

Internet PDF-version

1

8. Type of entity (fill in only if the notification concerns an entity not previously registered)																							
Please put a cross in the box for the proper type of entity subject to registration																							
<input type="checkbox"/> Sole proprietorship (one owner) ①	<input type="checkbox"/> Building society ③	<input type="checkbox"/> Foundation ⑤	<div style="display: flex; align-items: center; justify-content: center;"> <div style="margin-right: 10px;">→</div> <div style="text-align: left;"> <p>① See guidelines, area 3</p> <p>② To be reg. in the Register of Business Enterprises</p> <p>③ To be reg. in the Register of Business Enterprises if involved in business activ.</p> <p>④ Not to be reg. in the Reg. of Business Enterpr.</p> </div> </div>																				
<input type="checkbox"/> General partnership (ANS) ②	<input type="checkbox"/> Housing cooperative ③	<input type="checkbox"/> Association/club/organiza. ⑥																					
<input type="checkbox"/> General partnership with shared liability (DA) ③	<input type="checkbox"/> Mutual insurance company ②	<input type="checkbox"/> Other body corporate ⑦																					
<input type="checkbox"/> European economic enterprise group (EØFG) ③	<input type="checkbox"/> Savings bank ③	<input type="checkbox"/> Joint property ownership ④																					
<input type="checkbox"/> Jointly owned shipping co. ③	<input type="checkbox"/> Public enterprise (SF) ③	<input type="checkbox"/> Estate ④																					
<input type="checkbox"/> Limited partnership (KS) ③	<input type="checkbox"/> Norwegian division of foreign business enterprise ②	<input type="checkbox"/> Security fund ④																					
<input type="checkbox"/> Private Joint-Stock Co. (AS) ④	<input type="checkbox"/> Other company with limited liability (BA) ③	<input type="checkbox"/> Others (Non body corporate) ④																					
<input type="checkbox"/> Public Joint-Stock Co. (ASA) ④																							
9a. Date of entity foundation/enterprise establishment					9b. Date of purchase, sale or closing of enterprise																		
Entity not previously registered Date of entity foundation: <input type="text"/> Date <input type="text"/> Year Date of enterprise establishment: <input type="text"/> Date <input type="text"/> Year					<input type="checkbox"/> Enterprise purchase/take-over (state former owner in box 10a) <input type="checkbox"/> Enterprise sale/transfer (state new owner in box 10b) <input type="checkbox"/> Enterprise closing																		
					Date of change: <input type="text"/> Date <input type="text"/> Year <small>If the change reports purchase, sale or closing of VAT liable enterprise, please fill in Part 2 in the form</small>																		
10a. Enterprise purchase/take-over					10b. Enterprise sale/transfer																		
Former owner: Organisation no.: <input type="text"/> Name/firm of entity: <input type="text"/> Location (Street/State/Building no.): <input type="text"/> Postal Code: <input type="text"/> Postal District: <input type="text"/>					New owner: Organisation no.: <input type="text"/> Name/firm of entity: <input type="text"/> Location (Street/State/Building no.): <input type="text"/> Postal Code: <input type="text"/> Postal Area: <input type="text"/>																		
11. Type of business/trade/industry																							
Please provide as accurate description as possible of the enterprise's type of business/trade/industry. If the enterprise is operating within several lines of business, each one should be listed in order of importance, e.g. in terms of revenue/manpower. Entities not operating within a line of business state the type of activity practised (e.g. marching bands, athletic teams etc.) (e.g. retail sale with a broad range of groceries, hotel with restaurant, manufacture of household appliances and utensils, etc.)																							
12. General manager, owner, business manager or other contact person																							
Sole proprietorships: always state owner and general manager (if any). Foreign business enterprises with no business or home office (division) in Norway: always state Norwegian representative. Norwegian division of foreign business enterprise: always state the general manager (if any), and the owner of the foreign entity, if any. If the entity does not have an owner, General Manager, or business manager: always state another contact person for the entity. If the General Manager, or business manager, is a body corporate: always state an additional contact person. Foreign persons with no Norwegian DOB, have to apply for/state a D-no.: (see guidelines). Foundations: also must state the contact person's daytime telephone no.:																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">Owner</td> <td style="width: 10%; text-align: center;">General Manager</td> <td style="width: 10%; text-align: center;">Business Manager</td> <td style="width: 10%; text-align: center;">Norw. representative</td> <td style="width: 10%; text-align: center;">Other contact person</td> </tr> <tr> <td colspan="6" style="text-align: center;">Put a cross</td> <td></td> </tr> </table>												Owner	General Manager	Business Manager	Norw. representative	Other contact person	Put a cross						
		Owner	General Manager	Business Manager	Norw. representative	Other contact person																	
Put a cross																							
DOB/D-no. (11 digits)/organisation no.: <input type="text"/> Name (persons always state their name as follows: first name, middle name, family name) <input type="text"/>																							
Address: <input type="text"/> Postal Code: <input type="text"/> Postal District: <input type="text"/>																							
DOB/D-no. (11 digits)/organisation no.: <input type="text"/> Name (persons always state their name as follows: first name, middle name, family name) <input type="text"/>																							
Address: <input type="text"/> Postal Code: <input type="text"/> Postal District: <input type="text"/>																							
13. Advertising					14. Requested type of written language																		
We consent to our name and address being used for direct-mail advertising purposes. If the boxes to the right are not crossed off, the name of the entity will automatically be blocked from receiving such advertising.					<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Stan. Norw. <input type="checkbox"/> New Norwegian																		

Additional information for filling in the form:

In the case of sole proprietorship, the boxes 15-21 should not be filled in.

For other types of entities these areas should be filled in if the requested information exists.

NOTE: Box 27 should be filled in for *all* types of entities. Note also the demand for signature(s) certification.

15. Articles of association/partnership		
Current articles of assoc./partnership approved:	Date <input type="text" value="Aug 1"/> Year <input type="text" value="1997"/>	
Fill in only if the entity are/shall be reg. in the Register of Business Enterprises and/or the County Governor's Register of Foundations.		
16. Capital in Joint-Stock Companies, limited partnerships and foundations		
Fill in only if the entity are/shall be registered in the Register of Business Enterprises and/or the County Governor's Register of Foundations.		
Capital according to articles of assoc./partnership	Presently paid-up	Committed limited partnership capital
<input type="text" value="NOK 457,005.00"/>	<input type="text" value="NOK 457,005.00"/>	<input type="text"/>
Does the capital come under the Security Tradings Act? <input type="checkbox"/> No <input type="checkbox"/> Yes (see The Security Tradings Act, Section 9)		
The change in capital ref. to: <input type="checkbox"/> Remaining amount <input type="checkbox"/> Increase in capital <input type="checkbox"/> Implementation of decrease in capital		
17. Decision to decrease capital in Joint-Stock Company and limited partnership		
In the general meeting held	Date <input type="text"/> Year <input type="text"/>	It was decided to decrease the share capital/partnership capital
from NOK <input type="text"/>	by NOK <input type="text"/>	to NOK <input type="text"/>
The released amount will be used for (cross off the appropriate box):		
<input type="checkbox"/> Covering loss not solvable through other resources	<input type="checkbox"/> Depreciation of shareholder/participant contributory capital	
<input type="checkbox"/> Shareholder/participant reimbursement	<input type="checkbox"/> Fund appropriation	
18. Merger		
The company has decided to <input type="checkbox"/> dissolve in order to merge with: <input type="checkbox"/> take over (Public Joint-Stock Companies only):		
Entity name/firm	Organisation no.: <input type="text"/>	
Address		
Postal Code <input type="text"/> Postal District <input type="text"/>	Municipality <input type="text"/>	
This notification refers to (Public Joint-Stock Co. only) <input type="checkbox"/> Merger plan <input type="checkbox"/> Decision to merge <input type="checkbox"/> Merger which has taken effect		
19. Norwegian division of foreign business enterprise		
Name/firm of the Norwegian division	Organisation no.: <input type="text"/>	
Address		
Postal Code <input type="text"/> Postal District <input type="text"/>	Municipality <input type="text"/>	

20. Board of Directors, participants etc.

Additional information regarding the election of the Board of Directors in Joint-Stock Co. can be stated in the far right boxes.

Fill in:
 A for elected by A-shareholders
 B for elected by B-shareholders
 C for elected by C-shareholders
 D for elected by the employees

Norwegian division of foreign business enterprise must state division's Board of Directors, if any.

Gen. partnership with shared liability (DA) must state committed share in terms of percentage/fraction, in the far right box.

Foreign persons with no Norwegian DOB, must apply for state D-no. (11 digits).

		Chairman of the board	Deputy chairman	Board member	Deputy board member	Observer	General Partner	Participant/co-owner	Special information
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					
DOB/D-no.(11 digits)/organisation no.	Name (persons state their name as follows: first name, middle name, family name)								
Address		Postal Code		Postal District					

Other remarks:

If there is not enough room for the complete list of the members of the board, participants etc. in box 20, the supplementary form (BR 1014) can be used.

21. Signature

State the signature agreement by putting a cross in the appropriate box. The crossed off box should be in accordance with the articles of assoc./partnership. If the signature has been authorized for persons or entities, be sure to state name, address, DOB/D-no. (11 digits), or organisation no. If several persons or entities have been given signature authorization, please elaborate on whether the right has been given for each one separately, or jointly. Restrictions beyond this cannot be registered.

- | | |
|---|---|
| <input type="checkbox"/> The Board of Directors, jointly | <input type="checkbox"/> The General Manager, alone |
| <input type="checkbox"/> The Board of Directors, each separately | <input type="checkbox"/> The General Manager and the Chairman of the Board, jointly |
| <input type="checkbox"/> Two members of the Board, jointly | <input type="checkbox"/> The participants, each separately |
| <input type="checkbox"/> The Chairman of the Board, alone | <input type="checkbox"/> The participants, jointly |
| <input type="checkbox"/> The Chairman of the Board and the deputy chairman, separately | <input type="checkbox"/> The general partner, alone |
| <input type="checkbox"/> The Chairman of the Board and one member of the Board, jointly | |

Other signature agreement:

22. Procura

If procura has been assigned to named persons, please state names, addresses, DOB/D-no. (11 digits) in the box below (the default options can be used). If several persons have been assigned procura, please elaborate on whether the right has been given for each one separately, or jointly. Restrictions beyond this cannot be registered.

- | | |
|---|---|
| <input type="checkbox"/> The General Manager, alone | <input type="checkbox"/> The Chairman of the Board, alone |
|---|---|

Other procura provisions

23. Auditor

Organisation no./DOB/D-no. (11 digits) Name (persons state their name as follows: first name, middle name, family name)

Address Postal Code Postal District

I hereby confirm that I have accepted the assignment as auditor (sign below). An enclosed written statement from the auditor is also accepted as confirmation.

24. Accountant

Organisation no./DOB/D-no. (11 digits) Name (persons state their name as follows: first name, middle name, family name)

Address Postal Code Postal District

I hereby confirm that I have accepted the assignment as accountant (sign below). An enclosed written statement from the accountant is also accepted as confirmation.

25. Public or foreign ownership interests

Public ownership interests ☐ No ☐ Yes

Foreign ownership interests ☐ No ☐ Yes

If yes, further information will be sent to you.

26. Other remarks/information

(E.g. authority given to the Board, raising of convertible loans, purchase from Public Joint-Stock Company shareholder, shares outlet, personal resignation, special striking off in the Register for Business Enterprises, etc). Foundations state the amount of administrative capital, and whether the foundations is publicly confirmed, or is applying for public confirmation. For further details, see guidelines.

27. Signature(s)

This notification should be signed according to where the entity will be registered.

If the notification only regards the **Central Coordinating Register for Legal Entities**, the box below should, in the case of sole proprietorships, be signed by the owner. For other types of entities the box should be signed by the General Manager, business manager or contact person.

In the case of initial registration in the **Register of Business Enterprises**, all members of the Board should sign. If the entity does not have a Board of Directors, the box should be signed by the owner in sole proprietorships, all participants in general partnerships and the general partner in limited partnerships. Future notifications should be signed by persons authorized to sign. If the notification regards election of a new Board of Directors, please enclose declaration of intent from the Board members.

In the case of registration in the **County Governor's Register of Foundations** the notification should be signed by the complete Board of Directors.

We hereby confirm that the information provided above is accurate.

Date | Year
Aug 2 | 1997

Signature

Ole Olsen

Per Pettersen

Lars Larsen

Repeat in capital letters

OLE OLSEN

PER PETTERSEN

LARS LARSEN

The signature(s) should be certified by a solicitor, assistant solicitor or by two persons of full age.
This applies only in the case of registration in the Register of Business Enterprises

Name
John Johnsen

Address
Rosebakken 11 C, 5000 Bergen

Signature
John Johnsen

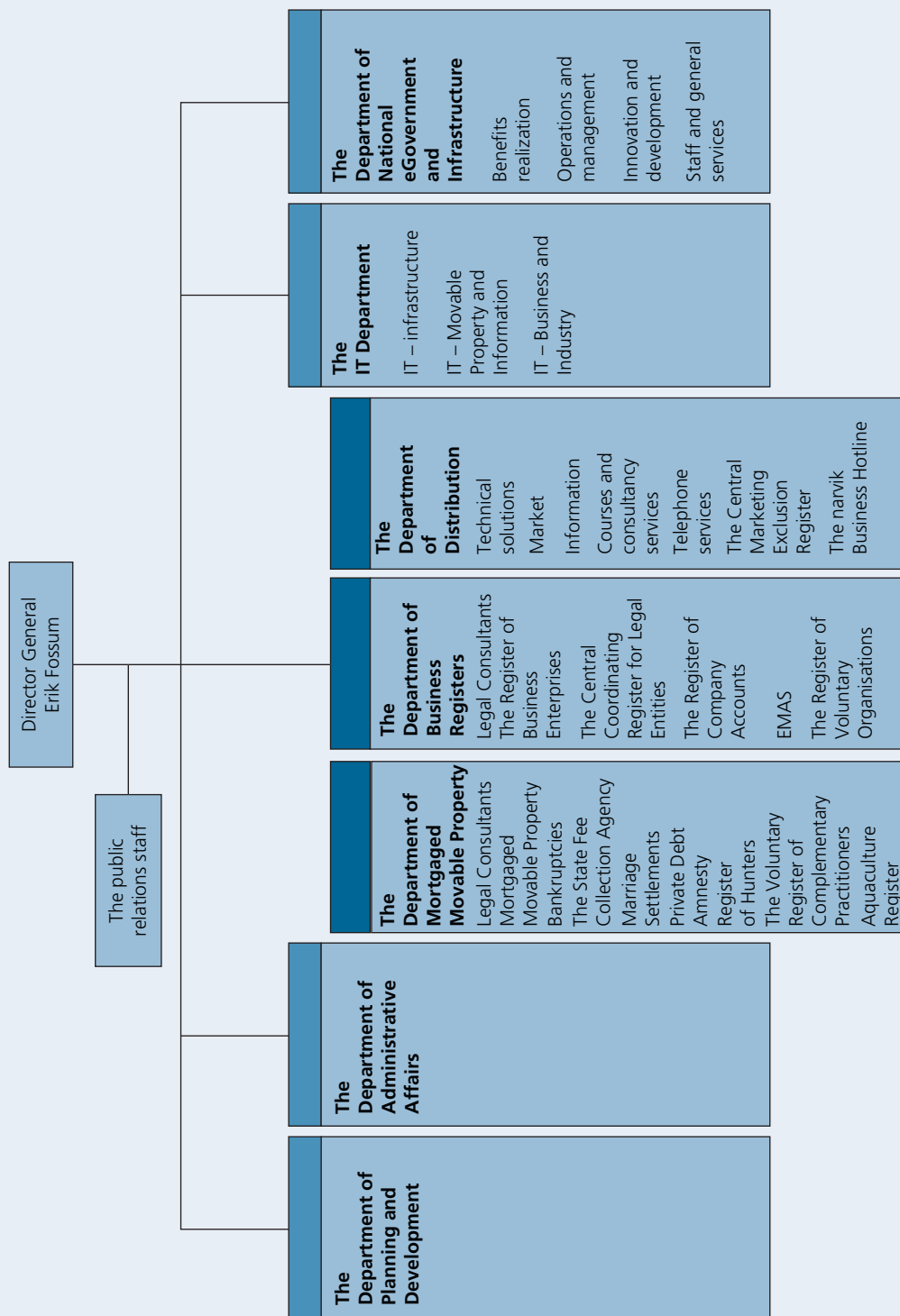
Name
Arne Andersen

Address
Fiolveien 135, 7000 Trondheim

Signature
Arne Andersen

Please ensure that all the necessary enclosures have been included (see guidelines).

ANNEX 3: ORGANIGRAM OF THE BRØNNØYSUND REGISTER CENTRE



ANNEX 4: STAKEHOLDER INVOLVEMENT

STAKEHOLDERS		INVOLVEMENT DURING REFORM STEPS				INVOLVEMENT TODAY			
		THE REGISTER OF BUSINESS ENTERPRISES 1983	THE CENTRAL COORDINATING REGISTER FOR LEGAL ENTITIES 1993	ALTINN PORTAL 2003	COOPERATION FORUM FOR THE CENTRAL COORDINATING REGISTER FOR LEGAL ENTITIES	USER FORUM FOR ELECTRONIC SERVICES AND COORDINATION TO THE BENEFIT OF THE PRIVATE SECTOR	ALTINN USER COUNCIL	THE BRØNNØYSUND REGISTER CENTRE'S USERS FORUM	
*	NOT ESTABLISHED AT THAT POINT OF TIME								
**	DISCONTINUED								
	The Norwegian Bar Association	Yes	Yes	No	No	No	Yes	Yes	
	The Norwegian Judges Association	Yes	Yes	No	No	No	No	No	
	The Association of Norwegian Insurance Companies	Yes	Yes	No	No	**	No	No	
	The Federation of Norwegian Industries	Positive	**	**	No	**	No	No	
	The Confederation of Norwegian Enterprise	*	Yes	Yes	No	Yes	Yes	Yes	
	The Federation of Norwegian Commercial and Service Enterprises	*	Yes	Yes	No	Yes	Yes	Yes	
	The Norwegian Association of Authorized Accountants	No	No	Yes	No	Yes	No	Yes	
	The Norwegian Institute of Public Accountants	*	No	Yes	No	Yes	Yes	Yes	
	The Norwegian Savings Banks Association	Yes	Yes	Yes	No	Yes	No	No	
	The Norwegian Financial Services Association	*	*	Yes	No	**	**	**	
	Norges Bank	No	Yes	Yes	No	Yes	No	No	
	The Postal Check Agency		Yes					No	
	The Foundation for eBusiness and Trade Procedures	*	*	*	No	Yes	No	No	
	The Ministry of Justice	Yes	Yes	Yes	No	Yes	No	No	
	The Ministry of Trade and Industry	Yes	Yes	Yes	No	Yes	No	No	

The Ministry of Finance	Finans- departementet	No	Yes	Yes	No	Yes	No	No
The Ministry of Government Administration, Reform and Church Affairs	Fornyrings-, administrasjons- og kirkedepartementet (før: AAD, MOD)	*	Yes	Yes	No	Yes	No	No
Statistics Norway	Statistisk Sentralbyrå	No	Yes	Yes	Yes	Yes		No
The Directorate of Taxes	Skatte-direktoratet	No	Yes	Yes	Yes	Yes	Yes	No
The Directorate of Customs and Excise	Toll- og avgiftsdirektoratet	No	No	Yes	Yes	Yes	Yes	No
National Insurance Administration	Rikstrygde- verket	No	Yes	Yes	Yes	**	No	No
Directorate of Labour	Arbeids-direktoratet		Yes				No	No
The Norwegian Labour and Welfare Service	NAV Arbeids- og velferdsetaten 2006	*	*	*	Yes	Yes	No	No
The Agency for Public Management and eGovernment	Direktoratet for Forvaltning og IKT 2008	*	*	*	No	Yes	No	No
The Modernization Agency	Rasjonaliserings- direktorater/Statskonsult	Yes	Yes	No	No	**	No	No
The Data Inspectorate	Datatilsynet	Yes	Yes	Yes	No	Yes	No	No
Finance Norway	Finans-nærings Felles-organisasjon	*	*	*	No	Yes	No	Yes
The Association of Norwegian Finance Houses	Finansierings-selskapenes Forening				No	No	No	Yes
The Association of Paralegals	Foreningen Advokat-assisterter	*	*		No	No	No	Yes
The Norwegian Association of Local Government Auditors	Norges Kommune-revisor-forbund				No	No	No	Yes
The Norwegian Creditinformation-bureaus association	Norske kreditt-opplysnings-byråers forening				No	No	No	Yes

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STAKEHOLDERS		INVOLVEMENT DURING REFORM STEPS			INVOLVEMENT TODAY			
		THE REGISTER OF BUSINESS ENTERPRISES 1983	THE CENTRAL COORDINATING REGISTER FOR LEGAL ENTITIES 1993	ALTNIN PORTAL 2003	COOPERATION FORUM FOR THE CENTRAL COORDINATING REGISTER FOR LEGAL ENTITIES	USER FORUM FOR ELECTRONIC SERVICES AND COORDINATION TO THE BENEFIT OF THE PRIVATE SECTOR	ALTNIN USER COUNCIL	THE BRØNNØY-SUND REGISTER CENTRE'S USERS FORUM
*	NOT ESTABLISHED AT THAT POINT OF TIME							
**	DISCONTINUED							
	Oslo Stock Exchange				No	No	No	Yes
	The Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime				No	No	No	Yes
	The Finance Association				No	No	Yes	Yes
	The Norwegian Computer Society				No	No	Yes	No
	Business Association of Norwegian knowledge- and technology based enterprises				No	No	Yes	No
	State Agriculture Management				No	No	Yes	No
	Norwegian Water Resources and Energy Directorate				No	No	Yes	No
	The Norwegian System of Compensation to Patients				No	No	Yes	No
	Agresso				No	No	Yes	No
	Norwegian Public Service Pension Fund				No	No	Yes	No

