



To listed issuers

Our reference  
26/4080  
Your reference

5 May 2026

## Supervisory levy in 2026

Finanstilsynet's expenditure on supervision is apportioned pursuant to the Act on Finanstilsynet (Financial Supervision Act) of 1 April 2025. Pursuant to Section 6-1 of the Act, the expenses shall be levied on the entities under supervision. The distribution of expenses between the entities is laid down in regulations (Financial Supervision Regulations).

In the distribution of Finanstilsynet's expenditure, issuers pay for financial reporting enforcement carried out by Finanstilsynet under Act of 29 July No. 75 on Securities Trading, for the operative control of prospectuses and for the review of bids for transferable securities not covered by fees. Issuers registered as at 31 December 2025 are required to pay a supervisory levy.

For the budget year 2026, NOK 672,149,000 will be allocated to the different supervisory groups. Issuers' share of this amount is calculated at 6.79 per cent (rounded off) after the deduction of NOK 17,079,200 received in 2025 for processing of prospectuses. The amount for apportionment for financial reporting supervision, prospectus control and the review of bids is thus calculated at NOK 45,619,000.

80 per cent of the levy payable is apportioned among issuers of equity instruments and 20 per cent among issuers of debt instruments. The expenditure is apportioned in identical amounts on all issuers in the same category. Issuers that have issued instruments in both categories will be invoiced as issuers of equity instruments.

At the end of 2025, there were 268 registered issuers. The supervisory levy payable in 2026 is calculated at NOK 214,176 for 195 issuers of equity instruments and NOK 53,544 for 72 issuers of debt instruments. The supervisory levy is collected by the Norwegian Tax Administration, and you are hereby asked to pay the attached invoice.

Any query relating to invoice payments should be directed to the Collection Authority in the Norwegian Tax Administration at [sifirmapost@skatteetaten.no](mailto:sifirmapost@skatteetaten.no). Other queries should be directed to Finanstilsynet at [okonomi@finansstilsynet.no](mailto:okonomi@finansstilsynet.no).

Further information can be found in the report '*Supervisory levy in 2026*' on Finanstilsynet's website (in Norwegian only).

On behalf of Finanstilsynet

Elzbieta Maria Jankowski  
Head of Section

Erling Teigland  
Senior Adviser

*This document is electronically approved.*