The following amendments are made in Regulation of 28 February 1997 No. 153 on Broadcasting and Audiovisual On-Demand Services, etc

The heading of Chapter 2 shall read:

Chapter 2 – European Programme Material and Investment Obligations, etc.

New Sections 2-9 to 2-11 shall read:

Section 2-9 Registration Requirement

Providers of audiovisual on-demand services that are subject to the obligation to invest in Norwegian audiovisual works pursuant to Section 2-22, first paragraph, of the Broadcasting Act ("providers subject to investment obligations") shall register with the Media Authority.

Section 2-10 Reporting of Turnover

Providers subject to investment obligations shall, no later than 1 September of each year, report gross turnover excluding value added tax from the audiovisual on-demand service in Norway for the preceding calendar year. The report shall be submitted electronically to the Norwegian Media Authority using the form prescribed by the Authority. The report shall specify which audiovisual on-demand service the turnover figures relate to.

The following turnover shall not be included in the basis for calculating the investment obligation and shall not be included in the report under the first paragraph:

a. turnover related to additional services consisting of sports and news, which providers offer access to separately for an additional fee in addition to a basic subscription
b. turnover from television made available in the audiovisual on-demand service
c. turnover from other audiovisual on-demand services that a service provider offers within its own audiovisual on-demand service.

The report on turnover under the first paragraph shall be accompanied by a statement issued by an approved state-authorized auditor, or an equivalent auditor from another EEA State, verifying the accuracy of the information. The auditor's statement may be issued in Norwegian or English.

Section 2-11 Reporting of Investments, etc.

Providers subject to investment obligations shall, no later than 1 September each year, submit to the Norwegian Media Authority a report of investments in Norwegian audiovisual works in the preceding calendar year.

The report shall be submitted electronically to the Norwegian Media Authority using the form prescribed by the Authority. The report shall include at least the following:

a. identification of each Norwegian audiovisual work in which an investment has been made
b. the amount invested per work

c. the time/period of the investment and the form of the investment
d. which audiovisual on-demand service the investment relates to
e. a statement issued by an approved state-authorized auditor, or an equivalent auditor from another EEA State, verifying the accuracy of the information. The auditor’s statement may be issued in Norwegian or English.

Investments in productions that are not completed may be approved as investments. The investment shall be credited in the year in which it is recognized in the accounts.

The provider may decide whether an investment should be credited in the financial year in which the production costs are recorded, or in the financial year when the provider first makes the production available to users of the service.

Providers who have invested an amount exceeding the obligation under Section 2-22, first paragraph, of the Broadcasting Act shall, in the report to the Norwegian Media Authority, specify in which subsequent years the excess investment shall be deducted.

If the investment obligation is not fulfilled in a financial year, the provider may be ordered to make investments corresponding to the outstanding amount in subsequent financial years.

The Norwegian Media Authority shall, no later than 19 December 2027 and thereafter every second year, submit statistics and information received under the first paragraph to the EFTA Surveillance Authority.