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Resource rent tax on aquaculture

Master's thesis in Political Science

Supervisor: Jostein Vik

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Abstract

This thesis is a comparative case study that seeks to examine why the resource rent tax on aquaculture was implemented in 2023 and not in 2020. The study uses a combination of historical institutionalism's institutional change theory and the actor coalition framework to examine whether coalitions have influenced the institutional changes and what strategies they utilised. In addition, the study seeks to identify what form of institutional change has occurred in both cases and if the form of change has influenced the timing of the implementation of the resource rent tax on aquaculture. Through the use of process tracing, the events in each case are presented in a timeline to show what happened, who said what and what the reactions were. The findings are based on data from semi-structured interviews, analysis of consultation documents, media overview and a vote overview from the Storting.

The thesis shows that advocacy coalitions and their strategies might have influenced the timing of the implementation of the resource rent tax on aquaculture. In addition, the study shows what form of institutional change occurred in each case and highlights that the form of change played a role in the implementation of the resource rent tax on aquaculture in 2023.

Sammendrag

Denne masteroppgaven er en komparativ studie som undersøker hvorfor grunnrenteskatt på havbruk ble implementert i 2023 og ikke i 2020. For å undersøke dette bruker jeg historisk institusjonalisme grenen institusjonell endring, sammen med aktørkoalisjonsrammeverk for å finne ut om koalisjoner har bidratt til å påvirke institusjonell endring. Samt identifiseres hvilken form for endring som har forekommet i begge casene og om det har påvirket utfallet. Gjennom prosess-sporing vises hendelsene, oppfatningene og uttalelser i hver case som en tidslinje. Funnene er basert på data innhentet fra semi-strukturerte intervjuer, analyse av hørings svar, et media overblikk samt et voterings overblikk fra Stortinget.

Denne oppgaven viser at koalisjoner og deres strategier kan ha påvirket tidspunktet for innføring av skatten, at den ble innført i 2023 og ikke i 2020. I tillegg viser oppgaven hvilken form for institusjonell ending som forekom i casene, og at også formen hadde en betydning for når grunnrenteskatten ble innført tilslutt i 2023.

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All mistakes are my own

Juni Emilie Baardvik

Table of Contents

1.0 INTRODUCTION	1
1.1. RESEARCH QUESTION	2
1.2 STRUCTURE OF THE THESIS	3
2.0 LITERATURE REVIEW	4
2.1 RESOURCE RENT TAX	4
2.1.1 <i>RRT on aquaculture</i>	5
3.0 THEORY	8
3.1. INSTITUTIONS	8
3.2 HISTORICAL INSTITUTIONALISM	8
3.2.1 <i>Institutional change</i>	8
3.3. ADVOCACY AND COALITIONS	11
3.3.1 <i>Advocacy coalition framework</i>	12
3.3.2 <i>Policy change</i>	13
3.4 COMBINING THE INSTITUTIONAL CHANGE THEORY AND ADVOCACY COALITION FRAMEWORK	14
4.0 METHOD	16
4.1. COMPARATIVE CASE STUDY METHOD	16
4.1.2 <i>Process Tracing of the causal mechanism</i>	17
4.2 DATA COLLECTION	18
4.2.1 <i>Qualitative content analysis</i>	18
4.2.3. <i>Semi-structured interviews</i>	21
4.3 DATA QUALITY	24
4.4 ETHICAL GUIDELINES	25
5.0 FINDINGS	26
5.1 CASE 1 RESOURCE RENT TAX ON AQUACULTURE IN 2018-2020	26
5.1.1 <i>SV proposes more tax on the aquaculture industry and the reactions in 2018</i>	26
5.1.2. <i>The annual meetings of political parties and reactions to a possible RRT. January- April 2019</i>	27
5.1.3 <i>The NOU 2019:18 is published in November 2019</i>	28
5.1.4. <i>Consultation documents</i>	29
5.1.5 <i>Coalitions</i>	32
5.1.6 <i>Experience with lobbying</i>	36
5.1.7 <i>The decision and reactions</i>	36
5.2. CASE 2 RESOURCE RENT TAX ON AQUACULTURE IN 2022-2023	38
5.2.1. <i>Before 28.09.2022</i>	38
5.2.2. <i>The announcement</i>	38
5.2.3 <i>The events that followed the announcement September-December 2022</i>	40
5.2.4 <i>Consultation documents</i>	41
5.2.5 <i>Coalitions</i>	44
5.2.6. <i>After the consultation document deadline, January-March 2023</i>	48
5.2.7 <i>New proposal - Prop 78 LS (2022-2023) is published march 2023</i>	48
5.2.8 <i>Experience with lobbying</i>	50
5.2.9. <i>The vote 31.05.2023</i>	50
6.1 ACTORS	54
6.1.2. <i>Coalitions</i>	55
6.2. INSTITUTIONAL CHANGE	63
6.2.1. <i>What form of institutional change</i>	64
6.3 WHY WAS THE RRT ON AQUACULTURE IMPLEMENTED IN 2023 AND NOT IN 2020?	68

7.CONCLUDING REMARKS	71
SOURCES.....	73
APENDIX 1 INTERVJUGUIDE FOR INDUSTRY, FISH FARMING FIRMS AND POLITICAL ACTORS.....	83
APENDIX 2 CONSENTFORM	85
APENDIX 3 EXAMPLES OF CODING OF THE CONSULTATION DOCUMENTS	88

Figures

- Figure 1 Combination of the actor coalition framework and HI institutional change (p.15)
- Figure 2 Advocacy coalition between Sjømat Norge, NFKK, Grieg Seafood, Nordlaks and Måsøval (p.33)
- Figure 3 Advocacy coalition between NFKK, Profilgruppa and Sjømatklyngen Senja (p.34)
- Figure 4 Advocacy coalition between NFKK, Hitra municipality, Averøy municipality, Leka municipality, Vesterålen regional council, Troms and Finnmark county municipality and Sjømat Norge (p.35)
- Figure 5 Summary of findings case 1 (p.37)
- Figure 6 Advocacy coalition between Salmon group, Sjømat Norge, Marø Havbruk as and E. karstensen Fiskeoppdrett and Ellingsen Seafoods (p.45)
- Figure 7 Flatanger coalition (p. 45)
- Figure 8 Largest advocacy coalition with Sjømat Norge (p.46).
- Figure 9 Largest advocacy coalition with NFKK (p.47)
- Figure 10 The final governmental coalition after negotiations (p.52)
- Figure 11 Summary of findings case 2 (p.53)

Tables

- Table 1 Interviewees overview (p.22)
- Table 2 Table 2. Overview of the arguments used in the consultation documents from 2019/2020 (p.32)
- Table 3 summary of the arguments that were presented in the consultation documents from 2022/2023 (p.44)
- Table 4 Comparative model of case 1 and case 2 (p.69)

Abbreviations and translations

ACF - Advocacy Coalition Framework

AP – The Labour Party

Arealleie – Rent for Area

Bunnfradrag – Basic decuction

FrP – the Progress Party

H – the Conservative Party

HI - Historical Institutionalism

Høringsmelding – Consultation Note

Hørings svar – Conusultation Document – Document expressing views in a public hearing. in Norwegian.

MSSD – Most Similar System design

NFKK – Nettverk for fjord- og kystkommuner

NOU (Norges offentlige utredning) - Official Norwegian Report, Green Paper

Prop (S) - Proposition to the Storting (Bill)

Prop (LS) - Proposition to the Storting (Bill and Resolution)

RRT – Resource rent tax

Solberg Cabinet – Coalition of H (Conservative Party), FrP (Progress Party) and V (Labour Party)

Stortinget – the Norwegian Parliament

Sp – the Centre party

Støre Cabinet – Coalition of AP (Labour Party) and SP (Centre Party)

V – the Labour Party¹

¹ Most of these abbreviations and translations are from the Norwegian – English- Storting- Dictionary

1.0 Introduction

Resource rent tax (RRT) on aquaculture has been one of the more controversial issues regarding aquaculture in Norway the recent years. The RRT was suggested two times. First, it was suggested in 2019, but was discarded in favour of a production fee in 2020. The second time was in 2022; the RRT on aquaculture was accepted and implemented in 2023. Both in 2019/2020, when the tax was first suggested, and in 2022/2023, when the suggestion of an RRT on aquaculture was raised again, there was a significant increase in articles and opinion pieces regarding RRT on aquaculture. In both cases, those opposing the tax described the tax negatively, using terms such as “destructive”, “catastrophic”, and “unnecessary”. Those in favour described the RRT as “necessary” and “fair”.

In 2019, the RRT on aquaculture was first introduced through NOU 2019:18, which concluded that an RRT would be the best way to tax aquaculture. This sparked an outrage in the aquaculture industry, especially in the fish farming industry, which was the industry potentially being taxed. Headlines in the media were a reflection of this: “They are killing small family-owned firms with a salmon tax”, “This is only for the delight of the billionaires in Holmenkollen”, and “No to Norwegian special taxes²” (Redaksjonen 2018; Redaksjonen 2019a; Eggum and Hansen 2019). The fish farming stocks suffered a downturn, and analysts stated that this was not a favourable message to the market. The aquaculture industry urged the government to choose another solution and voiced concerns about international competitiveness, unemployment, and loss of profits and investments. As the decision on the RRT approached, the aquaculture anxiously awaited the Parliament’s³ verdict. Relief swept through the industry when Storting decided to drop the RRT on aquaculture and instead introduced a production fee (Kvale 2019; Lorentzen 2019; Høgseth 2020).

On the 28th of September 2022, the Government suggested the RRT on aquaculture again, constituting one of the biggest shocks to the aquaculture industry in history (Ogre 22/06/2024 14:28:00 and Vartdal 2022). The editor in charge of Ilaks stated, “As a direct consequence of the Støre cabinet’s extreme tax proposals, salmon shares on the Oslo Stock Exchange plummeted” (A. Berge 2022). There was almost no media coverage or debate of RRT on aquaculture after the tax was scrapped in 2020, but this changed after the new announcement of the RRT: The industry raged, opposing political parties expressed strong opposing views, and the headlines now read; “Fish farm industry in shock: - this is not accepted with cheering”, “Salmon tax is a mockery of District Norway” and “You are warned. It is simply the future that is the loser” (Ogre and Vartdal 2022; Njåstad 2022; Storø 2022). The concerns raised in 2019 were raised again in 2022 about competitiveness, loss of profits and how “catastrophic” the implementation of an RRT would be for the aquaculture industry. However, the Støre Cabinet stood its ground and defended the tax. They explained that the tax was necessary - a hole in the national budget needed to be filled, and the fish farming industry should pay tax for

² I translate every newspaper reference, consultation document reference, and interview reference.

³ Parliament will hereafter be referred to as the Storting.

using nature belonging to the Norwegian people. In 2023, the tax was implemented, to the aquaculture industry's strong dismay. Why did we see this shift?

1.1. Research question

Three years after NOU 2019:18 was published, the Støre Cabinet announced they were moving forward with the RRT on aquaculture. In 2019, The Labour Party and the Centre Party were against the tax. However, they changed their position in 2022. Many were surprised by this turn of events. The Støre Cabinet witnessed the outrage in 2019 but reintroduced the RRT on aquaculture regardless. The proposition was met with the same outcry and opposing views as in 2019/20, if not stronger. There were debates over the need for a tax and whether the tax would cause harm to the aquaculture industry (Næringforeningen i Trondheimsregionen et al. 2022). Regardless, the Government managed to implement the RRT on aquaculture in 2023. This thesis aims to explain why the tax was passed in 2023 and not in 2020. With the theoretical framework: institutional change and advocacy coalition framework, this thesis explores the research question:

Why was the resource rent tax on aquaculture passed in 2023 and not in 2020?

The research question draws on how a policy shelved by all major parties in 2019, was accepted four years later. Many from both the supporting and opposing sides tried to influence this change and the institution in 2020 and 2023. Therefore, to better answer the research question, I also aim to explain the sub-question;

What characterised the institutional changes that occurred in 2020 and 2023, and how did this influence the passing of the RRT legislation?

The character of institutional change and how it came about could shed light on why the RRT on aquaculture was implemented in 2023 and not in 2020. The character of the change can indicate if and how coalitions influenced the non-implementation in 2020 (case 1) and the implementation in 2023 (case 2), and if this could explain why the RRT was implemented in 2023. This thesis aims to understand what was changed in 2023 that could explain why the RRT on aquaculture was implemented in 2023 and not in 2020. It will also explore if there was a change in strategies or coalitions that could explain why the RRT on aquaculture was implemented in 2023 and not in 2020.

Resource rent tax on aquaculture is a new concept in Norway and the world. Norway is the first country to introduce this phenomenon (Lea and Bøe 2022). There are limited research articles on the RRT on aquaculture because it is a new way of taxing the aquaculture industry. Therefore, there is a research gap in this field; the existing literature focuses predominantly on the economic effects of the RRT on aquaculture. This thesis aims to fill the research gap by providing a political perspective on how coalitions possibly influenced institutional change through different strategies. RRT on aquaculture has been prominent in the media, actively observing and documenting the process and

opposing and supporting actors' strategies. Writing a research paper on the topic could be beneficial to understand better the process and strategies used in 2019 and 2023 to see if something has changed and if the changes influenced the institutional change.

1.2 Structure of the thesis

This thesis is divided into seven chapters. After the introduction chapter, a literature review will be presented. The literature review will present the existing literature on resource rent tax in general. In chapter three, institutional change theory and actor coalition framework will be explained. In chapter four, the method and data will be introduced. I combine most similar system design (MSSD) and process tracing as a method to compare and explain what happened in 2020 and 2023. I use consultation documents, semi-structured interviews, media overview and vote overviews as data to show the process of each case. The case study will be described, and choices and evaluations will be explained. In chapter five, I will present my findings and present them in a timeline to highlight the process, strategies, and coalitions in play in the implementation of the RRT on aquaculture. In the sixth chapter, I will use the findings and analyse them in light of the theoretical framework. The last chapter concludes the thesis.

2.0 Literature review

A literature review is needed to identify a research gap and highlight aspects that will be key in this paper. Before discussing resource rent tax on aquaculture, some aspects of resource rent in general will be highlighted.

2.1 Resource rent tax

Rent theory is not a new concept. One theorist who touched upon rent theory was Adam Smith. Smith viewed the concept of rent as the price paid for the use of land, a surplus given to the owner by those who use the resource, primarily the resource that produced food (Lackman 1976, 287). Later, Thomas Malthus reiterated Smith's idea of surplus and added that the rent price depends on the cost of production. If there is a change in cost, the amount of rent will change. Also, David Ricardo believed rent to be defined by the cost of production and added that rent could also be collected from other places, such as mines (Lackman 1976, 292). Lastly, Henry George also considered rent a "product" of compensation for using land owned by another actor (Lackman 1976, 296). The central concept of rent theory is that rent is accumulated from the surplus that someone achieves after considering the cost of production. Fuglestad and Almås (2021) discuss the significance some of these theories have on resource rent tax.

Fuglestad and Almås (2021) explain the theoretical ideas about RRT in their article, and they find it up-hauling that the theorists (Ricardo and George) have not been mentioned in any official Norwegian documents discussing resource rent tax on different industries. They highlight Norway's moral politics, how Henry George's ideas influenced policies regarding, for example, ownership of oil and gas resources, and how morality comes into play when discussing the future of Norway's bioeconomy (Fuglestad and Almås 2021).

Other researchers, such as Garnaut and Ross (1979), discuss the general neutrality of a resource rent tax. A tax is considered neutral if it does not change the possibility of future investments by being, for example, less desirable or overwhelming. If the resource rent tax is too high or not "acceptable", this can create negative incentives to invest, and the tax is no longer neutral. They conclude that the RRT can be neutral in theory but in the practical application, not to the full extent (Garnaut and Ross 1979). Moses and Bringham (2021) mention briefly that a way to secure rent is through a taxation regime. Moses and Letnes (2017) go into more detail and explain the way a government secures their share of the profit. This inevitably means securing the share belonging to the people through a resource rent tax. Norway uses RRT in the petroleum business to bring profits back to the people because regardless of whether the production is onshore or offshore, the people own the resource (Moses and Letnes 2017).

Fuglestad and Almås (2021) highlight that the question around RRT is how, as a nation, Norway should secure sufficient funds from using the natural resources that belong to the people (Fuglestad and Almås, 2021). Moses and Bringham (2021) shed light on the Norwegian management regime and stated that their primary responsibility is to maximise the public and government's share of the profits gained from natural resources without scaring potential investors. Fuglestad and Almås (2021) also stress that there is a need for a resource rent tax primarily on wind, but it can be viewed as an urge for RRT

in general where a surplus is found and not distributed fairly. Arguing with a moral policy from Henry George's view of RRT, the owner of the resource rent should receive the surplus (Fuglestad and Almås 2021). However, the argument for RRT does not take away the problems regarding the issue. Folkeverd and Furuseth (2018) mention the polarising sides controlled by special interests on both sides. It being a polarised issue causes difficulties when creating new rules and editing existing rules regarding RRT (Folkvord and Furuseth 2018).

Regarding RRT in general outside of Norway, some topics were more prominent than others. For example, RRT on mining, primarily in Australia, was eminent in the literature. Dowell (1978) discusses RRT about Australia's mining rights and gives a nuanced view of how RRT works in a practical sense. The article problematises the need for RRT in the Australian mining industry but highlights some positive things regarding RRT. A positive aspect of an RRT is that the tax is collected after the project is over and the production company has paid back their entire investment plus accrued some interest. Fuglestad and Almås (2021) also discuss the positive sides of an RRT in Norway and explain that the surplus created by the utilisation of a resource might not show right away; it is essential to have a structure like an RRT in place for when it does, for the surplus to be distributed fairly (Fuglestad and Almås 2021). Thampapillai (2011) also writes about Australia's mining rights and RRT. They highlight the problems that can occur with the RRT, for example, the controversy in the implementation in Australia and the arguments against the fear of lost investments, either no reinvestment or investments moved elsewhere (Thampapillai 2011). Thampapillai, Hansen and Bolat (2014) highlight the same arguments against RRT, but in Mongolia and their minerals. They also mention that RRT can be a vehicle for reinvestment, and the tax can produce a sustainable flow of national income (Thampapillai, Hansen, and Bolat 2014).

2.1.1 RRT on aquaculture

Operationalisation of RRT on aquaculture

The Norwegian government operationalised resource rent tax as follows:

Natural resources belong to the society as a whole. The production of natural resources such as oil, gas or hydropower, can often generate extraordinary profits because production is based on a finite resource. These extraordinary profits are often referred to as resource rent. A resource rent tax (special tax) enables a share of these profits to be returned to society as a whole. (Statsministerens kontor and Finansdepartementet 2023).

I intend to use this operationalisation as well.

Literature on RRT on aquaculture

Resource rent tax on aquaculture was not a central topic in discussions in Norway before a committee in 2018 was tasked with determining how aquaculture should be taxed. This

is also notable in the existing literature; research was not prominent in this field before the NOU 2019:18 was published (Baardvik 2023⁴).

In general, articles that are published on the subject are predominantly focused on the economic impacts of an RRT on aquaculture for different actors (Baardvik, 2023). For example, Rønning (2023) analysed how the market and stock exchange were affected after RRT was announced in 2022. He outlines the announcement's negative impact on the stock market and highlights the media coverage of RRT. The announcement piqued an interest in the media, and many used this channel to express their concerns and opposing views (Rønning 2023; Baardvik 2023). Another example of an article focused on economics is Osmundsen (2019), who found that the fish farming industry should opt for a cash flow tax instead of a power tax. A power tax is the taxation regime used in the oil and gas industry, calculated, for instance, on the basis of production volume (Osmundsen 2019). He emphasises that The Ministry of Finance should not favour a power tax, since the industry needs continuous investments, which could be endangered if a tax similar to the power tax is applied (Osmundsen 2019; Baardvik 2023).

Eide and Stavang (2020) and Eide, Parchomovsky, and Stavang (2021) both write primarily about auctions but also comment on RRT on aquaculture. The articles comment that the auctions and resource rent tax should co-exist. The tax may be seen as a natural element for the industry since most licenses have been priced low or for free. However, the researchers also highlight that the tax should not be an unnecessary burden to the aquaculture industry since the industry provides jobs and benefits to the rural areas (Erling Eide and Stavang 2020; Erling Eide, Parchomovsky, and Stavang 2021; Baardvik 2023).

Additionally, Brigham and Moses (2021) also focus primarily on the economic aspect of RRT in aquaculture. They emphasise that there has been a significant profit in aquaculture, but the profits are not distributed fairly. The profits stay with the companies and private owners. Because the Government had not implemented a tax in that area of the industry, the people could not benefit from the company's use of natural resources. They concluded that it would be easy to introduce a new tax regime on aquaculture, but there was a lack of political interest and drive to introduce it (Bringham and Moses 2021; Baardvik 2023).

The conclusion from Bringham and Moses (2021) showed that there is a lack of political drive to introduce a tax, which corresponds with the conclusion from Åm (2021). However, Åm's main point for why the RRT on aquaculture failed was that the opposing actors created fear for the RRT by mobilising their opposing views and predominantly using media to influence the public's perception of the RRT. The article finds that this made RRT unpopular and could explain why none of the political parties included it in their party programs. The article opines that the root of the issue is the distribution of benefits between the central state and the geographical periphery; the regions and

⁴ All references to Baardvik 2023 refer to my own semester paper, with my own translation from Norwegian to English.

municipalities did not feel that they got enough out of the tax as it was proposed in 2019 (Åm 2021; Baardvik 2023).

I have identified a clear literature gap from the literature I have presented. There is a minimal amount of articles and research on resource rent tax on aquaculture and how it was implemented in Norway. This could be because the RRT on aquaculture is a new phenomenon in Norway and the world. Åm has written an article with an explanation for why RRT was not implemented in 2020, but there are not many articles on the subject in general. This thesis will attempt to contribute to filling the gap by introducing the RRT on aquaculture as an institutional change and see how this policy was influenced by, for example, coalitions in 2019/20 and 2022/23, with the difference being that the tax was implemented in 2023.

3.0 Theory

The theoretical framework in this thesis combines the theory of institutional change and the actor coalition framework (ACF). Combining these theories will help better answer the research questions. First, I will briefly introduce institutions and historical institutionalism and then explain the institutional change; I will also describe advocacy and coalitions through the actor coalition framework and the strategies coalitions use to influence policy (institutions). Lastly, I explain how I combine the theories and why.

3.1. Institutions

Based on the literature, an institution can be viewed as anything from a formal structure, such as parliament, to a more abstract phenomenon, such as social class (Streeck and Thelen 2005, 3; Peters 2005, 29).

Institutions can be divided into two categories: formal and informal. A formal institution could, for instance, be a legal framework, public agency or legislature. An informal institution could be a set of shared norms or organisations interacting in a network. Institutions could be viewed as the rules of society, much like building blocks of society (Streeck and Thelen 2005; Pierson 2004; Peters 2005; Hall and Thelen 2008). Capoccia (2016) suggests that institutions are arenas for conflicts and competition. Lawmakers regulate competition and conflict through the laws that make up an institution. The law-follower is expected to follow the law (Capoccia 2016, 1099). The taxation on aquaculture can thus be considered an institution. Thus, introducing a new taxation is an example of institutional change. Along with Pierson (2004), Capoccia (2016), and Melås, Vik, and Farsund (2024), I use the terms policy and institution interchangeably because major public policy, such as the taxation on aquaculture, can be considered an institution.

3.2 Historical institutionalism

I will use the subfield of historical institutionalism (HI), institutional change, to analyse the institution. HI research aims to analyse how institutional configuration, for example, rules, at some point influences the interaction between social and political actors and how the interaction can create institutional change later (Capoccia 2016, 1096). In addition, HI research also aims to demonstrate how political challenges are conveyed through political institutions. In HI, institutions are regarded as formal organisations and informal rules and procedures that initiate action (Thelen og Steinmo 1992, 7-10). This thesis looks at gradual political change, where the actors have limited rationality. This is something HI emphasizes (Peters 2005, 62).

3.2.1 Institutional change

Institutional change is often explained as a result of exogenous shocks reconstructing institutions. However, some researchers believe endogenous reasons are more overlooked in the literature. Mahony and Thelen (2010) state, "Gradual changes can be of great significance in their own right, and gradual unfolding changes may be hugely consequential as causes of other outcomes" (Mahoney and Thelen 2010, 3). A critique of

focusing solely on gradual change is that it is difficult to determine the starting point for analysis. If a researcher starts the analysis without explaining what happened, it can appear random. Therefore, a meaningful starting point is needed. An exogenous shock is required to determine where the analysis should begin (Hogan 2006).

However, other researchers find that an exogenous shock cannot explain institutional change alone. Change often happens due to internal and gradual processes as well. The relationship between endogenous and exogenous change is thus frequently overlooked. Hence, an institution may change due to either exogenous or endogenous action or both. The external shock can, for instance, bring the primary transformation, while the endogenous change could have facilitated the institution to change (Mahoney and Thelen 2010; Capoccia 2016; Streeck and Thelen 2005).

Five forms of change

There are mainly five forms of gradual institutional change: 1) Drift, 2) Layering, 3) Displacement, 4) Conversion and 5) Exhaustion (Streeck and Thelen 2005; Mahoney and Thelen 2010; Melås, Vik and Farsund 2024).

1) *Drift*: Institutional change caused by drift arises when you have shifts in external conditions. The laws and rules impact changes but remain formally the same. An institution cannot stand still without some form of change. Institutions require maintenance in response to changes in the economic and political environment. Maintenance could be anything from refocusing to renegotiation as a response to external changes. The impact on institutions can be changed if actors, for instance, opt not to respond to environmental changes. Neglect of the maintenance of the institution opens a gap between enforcement and rules, and drift happens (Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024; Streeck and Thelen 2005).

2) *Layering* occurs when an institution is subjected to new rules alongside or on top of existing rules. Introducing completely new rules or institutions does not occur when layering is present. Layering involves a revision or addition to the existing institution. The amendments added or revised gradually change an institution's status and structure.

Without adding completely new rules or institutions, layering brings substantial change if the logic of the institutions is altered by the new amendments. Over time, the new or added rules displace or replace the existing ones, and the institution experiences layering. Layering occurs, for instance, when the original rules are too difficult for institutional challengers to fully change due to institutional defenders protecting and preserving the original rules. Institutional challengers work within the system in an attempt to add minor changes to the institution. The smaller changes can accumulate into a larger change over time (Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024; Streeck and Thelen 2005).

3) *Displacement*: Change due to a displacement process involves introducing new rules and discarding old rules (Mahoney and Thelen 2010, 15). This form of change could be radical and abrupt. Displacement is present, for example, when a sudden breakdown of institutions and the appearance of new institutions are formed by revolution. In contrast, displacement could also be a slow process. The slow version includes an introduction of a new institution that competes directly with an older institution. Those proposing the new institutions are often the non-victors under the old institution. If institutional defenders fail to “protect” the institution from defecting actors, the displacement may happen gradually. Displacement change occurs through rediscovering an institution and cultivation of other institutional forms. Institutional change due to displacement happens endogenously and through shifts in the institution. The change needs cultivation from actors who are better served by the new institution (Mahoney and Thelen 2010; Streeck and Thelen 2005; Melås, Vik, and Farsund 2024).

4) *Conversion* involves redirecting the institution's goal rather than decaying the institution. Old institutions are redeployed with new purposes while still being attached to the old institutional structure. Changes in power relations can also influence an institutional change by reintroducing an old institution that serves new goals and fits within the powerholder’s interests. Change may also come by an exchange of environments, where policymakers can use an existing institution’s resources to adapt to environmental change. The gap between the rules and the institution is driven and produced by actors exploiting ambiguities within the institution (Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024; Streeck and Thelen 2005).

New powerheads dismantle older institutions and turn them into institutions that serve the political coalition’s goal rather than the previous tasks and goals of the institutions. This is also a tactic that opposing actors use against institution defenders when they do not have the power to terminate the institution (Mahoney and Thelen 2010, 18). Conversion can happen when the rules are unclear and are open to different interpretations. The administrative capacities are crucial for change through conversion because weaknesses within administration could create openings for opposing actors who do not like the existing rules (Mahoney and Thelen 2010, 19-20).

5) *Exhaustion* is viewed as institutional breakdown over time (Streeck and Thelen 2005). Mahoney and Thelen (2010) do not include *exhaustion* when describing the different forms for change. Streeck and Thelen do not offer much information about exhaustion either, but they do include it and uphold that there are five forms for change. This form is primarily linked to institutional breakdown rather than change. Since I am looking at institutional change and not institutional breakdown, I will not go further into the description of this fifth form of institutional change.

I intend to use this institutional change theory to identify the institutional changes that occurred in cases 1 and 2 and see if the differences could help explain why the tax was implemented in 2023 and not in 2020. This theory will help explain the second question

in the thesis "What characterized the institutional changes that occurred in 2020 and 2023, and how did this influence the passing of the RRT legislation?"

3.3. Advocacy and coalitions

Different factors can influence whether an institution changes or not. A change or the continuance of an institution almost always creates winners and losers. Their attempt to push their interest into the institution is what drives the change (Melås, Vik, and Farsund 2024). Coalitions are one factor that could influence whether change happens or not. A coalition "is built between those that share a common understanding about the rules governing legitimate action in the field (incumbents), and between those that are marginalised and intend to challenge these rules" (Seitzl and Emmenegger 2019, 149).

Emmenegger (2021) comments that historic institutionalism is more focused on structure than on agency when it comes to institutional change (Emmenegger 2021, 608). Agency is understood as the creativity and motivation that drive actors to break from structural constraints (Emmenegger 2021, 608;610). The agency can, therefore, be viewed as actor-centric and that it creates the "space" for an actor to do something, for example, to influence change. The agency is a valuable factor that upholds maintenance, but it is also an important factor in the creation of coalitions (Emmenegger 2021).

According to Seitzl and Emmenegger (2019), institutional change cannot happen without interventions by coalitions. There are coalitions on both sides when it comes to institutional change. One coalition will support and help stabilise the institution, while the other will try to change the institution to promote their interest. Coalitions can produce institutional stability or change (Seitzl and Emmenegger 2019, 148). There are winners and losers in a conflict, and the non-victor does not disappear after a loss. The winners represent the actors who protect the institution they "won", and the losers represent the challengers, who will try to create change in the institution to advance their interests (Emmenegger 2021, 615).

Actors' success in creating and maintaining coalitions relies on three factors: 1) the coalition's financial and social resources. The more resources they have, the higher the likelihood of success; 2) The actors must have sufficient social skills. Social skill is needed for coalition building between the institutional challengers, 3) Institutional opportunities make it possible to establish coalitions. Change in the political environment or exogenous shocks could lead to coalition building that could increase the chances of changing the institution (Seitzl and Emmenegger 2019,150; Emmenegger 2021, 619-20). The factors that could avert an actor's success are highlighted as the problems with collective action. One problem that could arise is free riders. Another is the lack of leadership. Coalitions could be waiting on each other to make the first move, and it could result in nothing because they are all waiting for each other. Lastly, some agents might view the problem as none of their business or insignificant (Seitzl and Emmenegger 2019, 149; Emmenegger 2021, 618).

3.3.1 Advocacy coalition framework

I will supplement institutional change theory with the Advocacy Coalition Framework (ACF) to highlight the coalitions involved when the suggestion of an RRT on aquaculture was introduced. Emmenegger (2021) and Seitzl and Emmenegger (2019) find that the actors and coalitions behind institutional change is not as highlighted as the structural factors that lead to change (five forms of institutional change). Therefore, I will contribute by shedding light on the coalitions behind institutional change through the ACF.

ACF is a theoretical framework describing how people collaborate to make collective choices in the process of policymaking (Nohrstedt et al. 2023,130). To identify the collaborations, a researcher finds coalitions within a policy subsystem. A policy subsystem is an arena for public activity. The arena is identifiable and defined by the geographical scope, the policy topic, and the governmental and/or non-governmental individuals, also known as political actors, that indirectly or directly engage in the subsystem (Nohrstedt et al. 2023, 131; Li and Weible 2019, 3). The subsystem in this thesis is the taxation of aquaculture policy.

Actors who engage in an advocacy coalition are brought into the subsystem coalition by shared values. There are three forms of beliefs the actors could share: 1) deep core beliefs, such as religion or individual freedom, 2) policy core beliefs, such as policy problems, solutions or maybe in this case, that the taxation of aquaculture is too high, and 3) secondary beliefs, such as instruments that realise policy (Li and Weible 2021; Nohrstedt et al. 2023,133). The coalition and its members coordinate their political activity in the subsystem through translating their shared beliefs into public policy. The goal is for the policy to block the opposing coalition's efforts to win by ensuring that their beliefs are translated into another policy (Nohrstedt et al. 2023, 134-135).

Criticism towards Advocacy Coalition Framework

Schlager (1995) criticizes the ACF for its lack of "understanding" of collective action problems and failing to address the problems. ACF also neglects to explain why actors with similar beliefs create or join coalitions. There is no clear explanation of how the coalitions remain stable over time (Schlager 1995, 244). Fischer (2003) highlights that a challenge with ACF is its inability to explain policy change clearly; it is more suitable to explain stability. The ACF relies on external factors rather than internal factors to explain changes in the coalitions. There is a lack of explanation of strategies on how the coalition came to and how members are recruited (Fischer 2003, 99). Even with these challenges, I consider the AFC to be useful in this thesis, because I am looking into the formation of coalitions and what strategies and changing coalitions might have affected institutional change. Also, I am combining the AFC with institutional change theory. Thus, challenges with ACF are evened out, as I do not use ACF alone as a basis for explanations. Cited challenges related to external influence and policy change can be overcome or reduced through my use of gradual institutional change theory.

3.3.2 Policy change⁵

An advocacy coalition engages in the coordination of affairs to advocate for or against policy change. Coalitions coordinate strategies and combine resources to advocate for policy. Political actors coordinate their political behaviour. Between the coordinating “types”, there is a divide between strong vs weak coordination. Weak coordination is when there is a lack of communication. Actors in the coalition might follow and act as their allies as a reaction to an action rather than coordinating with the allies to agree on what action they should take. Strong coordination is when there are deliberative plans and coordination in place that is coordinated between the actors in the coalition and their allies. There is also a divide between different forms of coalitions, dominant vs minority coalitions. The dominant coalition constantly wins policy disputes or controls the policy decisions in the subsystem. The minority coalition loses and has little to no influence over the subspace (Nohrstedt et al. 2023, 136).

Policy change in ACF is considered a decision to adopt a public policy that represents a coalition’s interest in a subsystem. Policy change or the absence of change can be explained by activities orchestrated by advocacy coalitions (Li and Weible 2019, 5). Nohrstedt et al. (2023) find that there are two forms of change: major vs minor. Change is considered major when there is a change of core aspects, such as goals, in a policy within the subspace. In this case, the subspace is the taxation of aquaculture. Policy change is considered minor when, for instance, strategies to achieve the goals are modified (Nohrstedt et al. 2023, 141).

Peter Hall (1993), referenced in Melås, Vik and Farsund (2024), has a more detailed explanation and finds that there are three levels of institutional change: 1) First-order change is incremental changes in the setting of the policy. This could fall under the same category as a minor policy change. 2) Second-order or major change is when an institution’s settings and instruments are changed. The policy goals remained the same, but the instruments were not up to par. 3) Lastly, there is third-order change where the goal, settings and institutions are replaced with new ones (Melås, Vik and Farsund 2024). The third-order change correlates with the major change that Nohrstedt et al. (2023) discuss. A change is considered major if goals within the subsystem change.

Strategies and resources for change

Advocacy Coalitions use all their available resources to influence policy that could affect institutional change (Weible 2006). Weible (2006) highlights six different strategies and resources that advocacy coalitions could use.

1) A coalition's access to legal authority can determine its level of influence on change. Legislatures, judges, and agency officials are all actors who could be part of an advocacy coalition. The greater the number of members, the higher the chances of influencing the

⁵ Advocacy coalition framework also focuses on policy learning, however in this thesis this will not be presented or explained because it is not relevant to my exploration of the topic of RRT on aquaculture.

change in the institution because the coalition has direct political and influential access to affect, for example, institutional change.

2) The public opinion of the issue can determine the coalition's influence on institutional change. If a coalition has enough public support on the issue it advocates for or against, it can argue that it is representing the public interest. For example, it can use the media to express its view in an attempt to win over the public's opinion.

3) Coalitions will use information and spin information in a way that gives them an advantage over the other coalition. For example, they can spin information in a certain way to show people the harm a policy could potentially bring to an industry.

4) Coalitions, often smaller ones, will mobilise the people around to express their support or oppose a policy, that could lead to institutional change. Mobilisation happens through, for example, campaigning, petitions or lobbying with the locals (Weible 2006, 99).

5) Financial resources could determine the extent of a coalition's influence. The more money a coalition has, the more influence it may have.

6) The last resource is skilful leadership. Change is highly likely if a strong and skilled leader is present. A leader needs to be approachable and easy to sympathise with in order to bring the coalition's message to the spotlight and get support for their interests (Weible 2006, 100).

3.4 Combining the Institutional change theory and Advocacy coalition framework.

By combining institutional change theory and advocacy coalition framework, I attempt to contribute to set focus on actors' roles in institutional change theory. The literature regarding institutional change suggests that a weakness with HI, is that the theory does not focus enough on how actors are influencing/responsible for institutional change (Seitzl and Emmenegger 2019). By using ACF, I introduce how actors come together and form a coalition to influence a policy and create a policy change. By combining institutional change theory and advocacy coalition framework, I try to highlight strategies that different coalitions used to produce and/or influence the new policy of resource rent tax on aquaculture. In the next chapter, I will discuss the method that is used in this thesis and the data collection method. Figure 1 illustrates my theoretical framework:

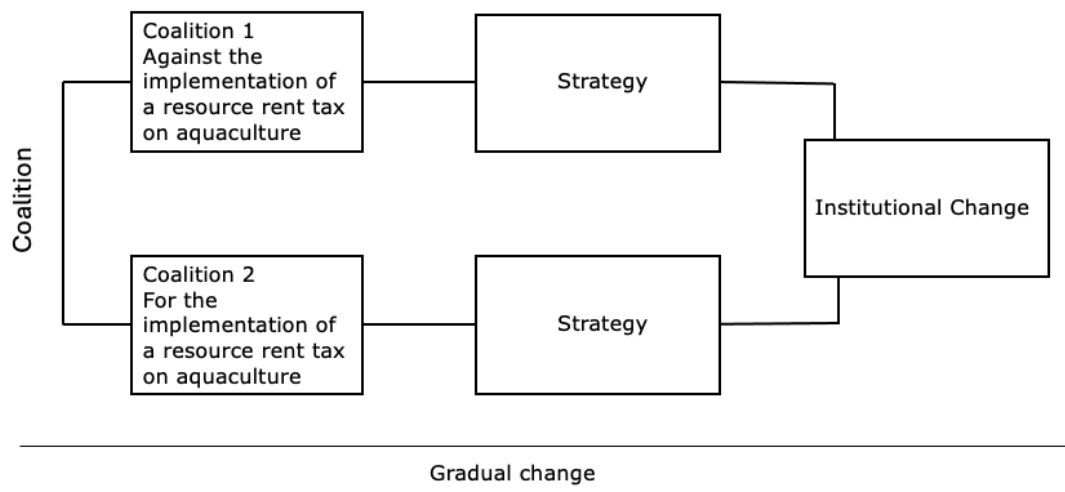


Figure 1 combination of the actor coalition framework and HI institutional change

4.0 Method

In this chapter, I will explain my choice of research design and method for this thesis, which form the basis for the data collection and analysis.

I will use a comparative case study combined with process tracing. My choice of method determines the data collection methods used in this thesis. This is a qualitative descriptive study; I have conducted a qualitative content analysis of consultation documents and semi-structured interviews to collect data for the thesis. In addition, I have added secondary data, a media overview, and a vote overview. These data collection methods allow me to engage in a more comprehensive exploration of the research question.

4.1. Comparative case study method

To answer the research question, I will draw inspiration from the logic of Most Similar System Design (MSSD) to compare the course of action regarding the non-implementation and the implementation of the resource rent tax on aquaculture in 2019/2020 and 2022/2023. I am not following the rigid structure of the MSSD but a looser structure. The reason is that the rigid form of MSSD expects the researcher to oblige the requirement to choose cases that are similar with only one factor that is different. The looser approach, on the other hand, allows a researcher to choose a case with as many similarities as possible (Anckar 2008, 390). In addition, an MSSD study primarily compares countries (Landman and Carvalho 2017,4), something I am not doing. Therefore, I only draw inspiration from the logic of the method, comparing similar cases and exploring if a change in coalitions or strategies is the reason why the tax was implemented in 2023 and not in 2020.

A similar comparative case study is when a researcher chooses two or more cases that have similar characteristics and intends to compare them. Selecting similar cases allows researchers to control for external unrelated variables that are present in the cases. The control allows the researchers to focus more on the variables they have chosen to study without the interference of the unrelated variable (Nielsen 2016, 570-71). I am explaining why a change occurred at a specific time compared to another; therefore, a comparative case study is more suitable for this study rather than a single case study. This will better show the difference in events when, in case 1 (2019/2020), the RRT was not implemented, while in case 2 (2022/2023), it was implemented.

4.1.1. Case selection

An RRT on aquaculture is a newer phenomenon, so there are no other similar cases to compare the implementation to yet. Some literature explained why the RRT was not implemented in 2020, but seemingly nothing about why it was implemented in 2023. Therefore, I find it suitable to compare the two cases and see if there was a difference in 2023.

For case 1, the time and scope are set between May 2018, when the Socialistic Left Party proposed a production compensation tax on fish farming, and 2020, when the vote regarding the production fee vs RRT took place. For case 2, the time and scope are set between September 2022, when it was announced that the RRT was being implemented, and May 2023, when the policy was passed in the Storting.

The reason why I use the logic of MSSD in this thesis is because I have two cases that share fundamental factors but vary in some explanatory factors. The factors that are similar in cases 1 and 2 are, for example, in both case 1 and case 2 the same principal question was discussed —should there or should there not be an RRT on aquaculture? The cases are within the same system (taxation of aquaculture). Another similarity is that it is the same industry (aquaculture) in both cases. Similarly to case 1, in case 2, the suggestion of an RRT on aquaculture was met with strong resistance from the industry. Lastly, a similarity between the cases is that there were coalitions that did not support the RRT in both cases.

Controlling that there is only one difference between the cases is difficult (Anckar 2008). Since the rigid MSSD method has this as a criterion, I chose a less rigid strategy, which allows for some differences. The primary difference between my cases, the dependent variable, is that the RRT was implemented in case 2 and not in case 1. Smaller differences are that the two scenarios played out during two different years and that there was a change of governments between the first and second cases. I deem the differences small enough that I believe I can still draw inspiration from the MSSD method in this thesis. The goal is to identify what caused the change in results in case 2. Since I am using the ACF framework and institutional change theory, I would attempt to see if coalitions influenced the results and if something changed in order for the implementation to occur. To provide more insight into this, I combine the logic of the MSSD with the research strategy process tracing.

4.1.2 Process Tracing of the causal mechanism

In addition to the MSDD, I will draw inspiration of process tracing. Process tracing is more than an explanation of how an event happened. To trace processes correctly, one needs to know what was said and/or done at what time during the event. I use process tracing as a research strategy to explain why the resource rent tax was implemented in 2023 and not in 2020. The goal of process tracing is to explain the causal inference. In this case, X (coalitions and their strategies) is the cause of the outcome Y (Institutional change; implementation of the RRT on aquaculture in 2023). Without phenomenon X the result Y would be different (Bratberg 2024). This was supposedly the case in 2020; phenomenon X was not there or was different, and thus, result Y did not happen. I use in-depth studies of my cases. This strategy gives me the opportunity to present comprehensive explanations of my cases. I use a form of case-centric process tracing, meaning I use a descriptive narrative to trace empirical events. This enables me to develop possible explanations for particular historical events (Beach and Pedersen 2016, 281).

While making causal inferences when using the MSSD as a method, the goal is to compare cases that are as similar as possible. When conducting small N studies, the critique is often that there is too little empirical variation to control for different relationships that can explain the outcome. This makes it harder to argue that the cases are generalisable (Bratberg 2024). In my case, I look at the role of coalitions and their influence on whether an institutional change happened or not. In theory, one can assume that the appearance of coalitions is the only reason why an institution changes or not, but in reality, other factors could also influence whether an institution is changed. Therefore, the possibility of other factors can be viewed as a limitation to this paper's generalisation possibility. In addition, the findings of process tracing are usually case-specific and, therefore, difficult to generalise. However, some might view the findings as a "lesson learned" for other smaller causal explanations in other cases. Regardless, results and findings are usually case-specific and, therefore, difficult to generalise (Beach and Pedersen 2016, 284;287).

4.2 Data Collection

In order to answer the research question, I have chosen to rely on several forms of data collection. Primarily, I will utilise a qualitative content analysis. I will study consultation documents related to the NOU 2019:18 and the Prop. 78 LS (2022-2023) to see what arguments were used and if I can identify coalitions. I have also conducted semi-structured interviews with central actors in both cases to supplement the process of tracing and identifying coalitions. Their insights could possibly explain if there were coalitions present, the strategies that were used and if they worked on influencing the decisions that were made in cases 1 and 2. In addition, I will use secondary data such as the voting overview to accurately determine which party voted what and see if a coalition was present on the political side. To capture a better understanding of the events and reactions to the RRT on aquaculture in both cases, I include a media overview. By including multiple sources of data (evidence), the study could be considered more trustworthy. Rather than using a single source of data, different sources could create a broader overview of evidence that could strengthen the final conclusion (Yin 2018, 126-27).

4.2.1 Qualitative content analysis

A qualitative content analysis is a data collection method based on a review of different documents in order to categorise the contents and register the data collected. The relevant documents are determined by their relevance to the research question. It is also important to limit the scope of the data, both thematically and in terms of the content (Grønmo 2016, 175). The data I collect are consultation documents regarding the NOU 2019:18 and the Prop 78 LS (2022-2023). Since "documents" used in such a qualitative content analysis can be anything from texts, pictures and sounds, I have chosen to include the vote process overview for both the suggestion to call for the NOU 2019:18 and the suggestion to adopt the resource rent tax on aquaculture (Prop 78 LS (2022-2023)).

When collecting data for the qualitative content analysis, it is important to be critical of the information gathered from the documents. The accessibility, relevance and

accessibility of the documents must be considered. The documents must be considered in relation to other sources and knowledge. Especially if the documents include opinions, one needs to be aware that this can affect the study (Grønmo 2016, 177). In this case, I choose to go through all the consultation documents sent in case 1 and 2, but keeping in mind that they promote the interest of the senders. By including the vote overview, media overview and consultation documents, I can connect the data and identify similarities and differences that may explain why the RRT was implemented in 2023 and not in 2020, as well as an explanation for what form of institutional change occurred in both cases. These documents and the vote overviews are published online and have open access⁶.

Collection of data for the consultation document analysis

The collection process happens simultaneously with the data analysis, and sources could be added if necessary. This happens until there is sufficient data for the data analysis (Grønmo 2016, 177). In my case, I will primarily compare the consultation documents from 2020 and 2023 to identify what arguments were used and possibly identifying coalitions that took part in the debate. When I coded, I looked for references to my codes, marked the relevant phrases and placed them in the correct category. New categories might be added while the data is collected (Grønmo 2016, 179). I have some structured categories, such as 1) opinion of the RRT on aquaculture (for/against), concerns (yes/no) and possible coalitions and future/alternative solutions (yes/no). When coding for case two I added two categories because it was relevant to the coding. I code in Excel and NVivo. In NVivo, I sorted different statements that coincided with the categories. In Excel, I created an overview of the different consultation documents and their stance towards an RRT on aquaculture.

Coding of the consultation documents from 2019/2020

In case 1, there were 130 consultation documents sent in response to the NOU 2019:18, and 118⁷ were relevant. There were 106 against and 12 for. When going through the papers, I looked for statements that could be placed in the different categories. To create the overview of consultation documents in Excel, I created 8 codes, where I primarily used 1/0 coding. The exception was coalitions, where I identified the different coalition partners and the code for the different actors where the consultation document came from (1) fish farms, (2) political parties, and (3) the aqua industry. Lastly, the papers deemed not relevant had the code (0). Additionally, there was an overwhelming amount of consultation documents that had used one of the other actor's consultation documents, and they were coded with x to show who used the same texts. In Appendix 3, I have added an example of the coding. The reason for also coding in Excel was to make it easier to identify what actors meant what and who referenced to who.

Coding of the consultation documents from 2022/2023

⁶ According to Norwegian law, documents received and produced by public institutions are public (*Offentleglova*, §3, 2006). The Storting publishes the vote overview on the website for each case they discuss.

⁷ The remaining consultation documents did not state an opinion or were not relevant.

There were 412 consultation documents. There were 291 papers against the suggestion, 68 for, 35 that did not have an opinion, and 12 that were not relevant. In addition to the eight existing codes that were used for the 2019/20 papers, two new codes were added; "Critique of the process" and "Arguments for". There was also a change in the code indicating where the respondent was from, a fourth category was added for papers sent by private persons coded as (4).

Media overview

To expand the data collection, I include an overview of the media coverage in both cases to possibly identify strategies used to influence the decision on RRT on aquaculture. I also include the media overview, because my informants had less recollection of the events that occurred in case 1. Therefore, including the media makes it easier to show what happened and who said and did what.

First, I will explain my method of collection, which is similar in both overviews. Second, I will introduce my results from the 2019/2020 overview. Lastly, I will present the results from the 2022/2023 overview.

Collection of news articles

For this thesis, I conducted two separate reviews of the media for each case. To make the selections as close as possible, the study used the same media houses. In this selection, I use 11⁸ news outlets. I examined a varied selection to reflect more of society and not just, for example, the industry newspapers. Therefore, I have examined national, local and industrial newspapers. Of the local newspapers, I have chosen newspapers from regions where fish farming is of great importance. I chose the national newspapers, to also get a central view of the debate. To show the industry's view, I have chosen an industrial newspaper. This helps to highlight the various lines of conflict in the debate (Baardvik 2023).

The articles were collected through Atekst retriever, a digital database with access to various commentaries and news articles. To find articles relevant to my analysis, I constructed a search string for each case that filtered out irrelevant articles, such as those dealing with offshore wind (Baardvik, 2023). Below, I will describe the search string and the results from the search for each case.

Media from 2018-2020

To get an overview of the debate on RRT on aquaculture in the 2019/20 case, I have analysed newspaper articles from 10.04.2018 to 31.12.2020. This period stretches from the alternative suggestion to appoint a committee to evaluate taxation on aquaculture in 2018 to the Storting adopting a production fee rather than an RRT on aquaculture in 2020. The search string I created for case 1 was;

⁸ I have used are 11 newspapers: National: Dagbladet, E24, Klassekampen, NRK, and VG. Local: Altaposten, Agderposten, Bodøposten, Brønnøysunds avis, og Hitra-Frøya. Industry media: Ilaks.

"Grunnrenteskatt*" AND "Havbruk*"⁹

The search resulted in 182 articles, from which I selected 125 relevant articles. 71 of the articles were negative toward the suggestion of an RRT on aquaculture, 24 articles were positive, and 30 articles did not state an opinion but created a picture of the process timeline¹⁰.

Media from 2022/2023

To get an overview of the debate on RRT on aquaculture in the 2023 case, I have collected newspaper articles in the period 28.09.22-31.05.23. The time period follows the process from the day the resource rent tax on aquaculture was proposed until the proposal was adopted (Baardvik 2023). This data, which I base my overview on, is from my semester paper from 2023 and was therefore collected in 2023. The string that was used for case 2 was;

"Grunnrenteskatt*" AND "Havbruk*" AND "Oppdrett*"

The search resulted in 401 hits, and I selected 282 relevant articles. 176 articles were negative towards RRT on aquaculture, and 89 were for (Baardvik 2023). Since I am using data from another term paper I have written, the coding was done differently. I went through the articles I deemed not relevant in 2023 and found 17 articles that could be used to describe the process in 2022/2023¹¹.

4.2.3. Semi-structured interviews

A semi-structured interview is a conversation between the interviewees and the interviewer. The theme of the interview is set beforehand. In this case, the theme is RRT on aquaculture and views and perceptions on the process in 2019 and 2023. One can either interview groups or one person at a time (Grønmo 2016, 167). In this thesis, the relevant interviewees are interviewed one by one. I am conducting expert interviews with central actors who took part in the process in 2019/20 and 2023 to have multiple views and perceptions in my thesis. The experts are not usually from the same place; they can be from all around the country. Therefore, I am conducting single-person interviews.

The conversation is flexible. Questions might arise as a reaction to an answer rather than following a strict list of questions. To guide the conversation in the right direction and to help the interviewer keep the red thread throughout the interview, an interview guide is created. When creating the interview guide, one needs to be vigilant of what

⁹ Behind the codewords an * is used. This is used to get all variations of the word that one is searching for. Meaning "oppdrett" can also be "oppdrettsnæring"

¹⁰ The remaining articles were either not available, removed from the internet or deemed not relevant to the thesis.

¹¹ The remaining articles were either not available, removed or deemed not relevant.

form of communication one expresses and what will give the most data (Grønmo 2016, 168). In my interview guide¹² I have tried to have open questions to give the interviewees a chance to express their views in an open manner without limiting their thought processes. Since I have categories in my interview guide, the interviews are considered semi-structured. The categories are what make it structured. However, they do not limit the possibility of adding new questions or dropping questions (Durdella 2019, 220). The categories are created to help elucidate the research question better. My chosen categories are 1) View of the process in 2019/2020 and 2023 regarding the suggested resource rent tax on aquaculture and their reactions, 2) Possible coalitions and strategies and 3) RRT on aquaculture in the future. I believe these categories help elucidate the research question and give possibilities for analysis and explanation.

The informants

The informants for this thesis are strategically selected. My goal is to collect perceptions and views of central actors that witnessed the process of the non-implementation and the implementation of the resource rent tax. Therefore, I have tried to find the central actors in the process, since this is crucial for the quality of data collected. It was also crucial to have actors on “both” sides of the cases, meaning the political actors¹³ for and against RRT on aquaculture. I chose to interview politicians from AP and SP since they are in the government that adopted the RRT on aquaculture and changed their stance on RRT. Both were against RRT in 2020 but fighting for RRT implementation in 2023. It was also important to present the actors impacted by the RRT for instance the fish farming industry¹⁴.

Interviewee	Role	Party/Firm	Interview method and date
Egil Knutsen	Leader of the finance committee in the Storting	Represents The Labour Party (AP) in the Storting	Telephone call 11.04.2024
Per Lerøy	Deputy Mayor of Austrheim	Affiliated with the Labour Party (AP)	Teams meeting 17.04.2024
Steinar Aspli	Group leader of Trøndelag SP	Centre Party (SP)	Teams meeting 22.04.2024
Geir Pollestad	Minister of agriculture and food	Centre Party (SP)	Teams meeting 21.05.2024

¹² See appendix 1.

¹³ For political actors, I sent E-mails to those I had seen present in the media debate around RRT and to the SP and AP representatives in the industry and finance committees in the Storting.

¹⁴ For the actors representing the aquaculture industry, I contacted a selection of informants for possible interviews. Some contact information was provided through researchers in my network, and others were found through public information on the company's websites.

Paul Birger Torgnes	Owner of Torghatten Aqua	Torghatten Aqua	Teams meeting 05.04.2024
Informant wished to be totally anonymous	Anonymous	Fish farming firm in Trøndelag (Firm B)	Telephone call 10.04.2024
Informant wished to be totally anonymous	Anonymous	Fish farming firm in Midt Norge (Firm A)	Telephone call 19.04.2024

Table 1. Interviewees overview

Conducting the interviews

When the interviews were conducted, I made sure it was a quiet area so the voice memo would not be interrupted. I recorded the audio on an encrypted app called "Diktafon", which is linked to "Nettskjema", where the recording is secure. I had a backup recording on my PC just in case something happened to the original recording. When finding out that the recording from "Diktafon" was adequate, I deleted the recording from my PC, and only used the one from the encrypted app. The interviews lasted 30 to 60 minutes.

Problems that can arise with interviews

In this thesis, I am conducting expert interviews. My subjects have more knowledge about the process related to the resource rent tax on aquaculture than me. With more knowledge, the interviewees might steer the conversation in the direction they want rather than in the direction the interviewer has planned (Zølner, Rasmussen, and Hansen 2007). I tackled this potential problem by only sending a brief summary of my project to the subjects when inviting them to the interview.

Another potential problem is that the interviewer might influence the interviewee. For example, a raised eyebrow can influence the interviewees to change their answer (Grønmo 2016, 172). A solution is to go into the interview with an open mind and also be aware of one's reaction. People who are interviewed might want to change their answer from their own opinion, if they are afraid that their original opinion is not desired or too controversial for them to stand for (Grønmo 2016, 178). A solution to this problem can be to offer the interviewee anonymity since this could make it easier for the interviewee to respond with their true perceptions and views. In my thesis, two respondents wished to be totally anonymous.

Transcription and data process

When using the Diktafon app, the recording is sent to the encrypted website Nettskjema. Here, the function "Dikrafonopptak med transcribing", transcribes the recording. The program is not error-proof, so the researcher cannot rely only on the program for the transcription. The program can, for example, become confused with different dialects and confuse words and sayings. After the site transcribes the recording, the transcription is a solid skeleton of the recording. To make sure the transcription was correct, I listened

to the recording while simultaneously reading the transcription and correcting the mistakes the program made.

When I looked for statements which I regarded as valuable to answer my research question, I had three categories of questions, with the under categories of case 1 and case 2: 1) general view of the RRT on aquaculture and the debate around this in 2019/2020 and in 2022/2023, 2) Possible coalitions and strategies used to influence the policy implementation and the policy itself in both 2019/20 and 2022/23 from both sides of the issue, and 3) The future of RRT on aquaculture. When coding, I found statements that illustrate the things that I will use in my findings chapter.

4.3 Data quality

Data quality can vary, but the quality increases the more suitable the data is for answering the research question. The criteria of validity and reliability must be met. Validity is the relevance of the data material for the research question.

Reliability has to do with how trustworthy the data is. To test whether the data is reliable, you can see whether you get the same results by performing the analysis repeatedly (Grønmo 2016, 237,241; Baardvik 2023).

It is almost impossible to have a qualitative study fully fill the reliability criteria. It is based on the trustworthiness of the data (Grønmo 2016,249). I have attempted to ensure reliability by explaining how I have chosen newspapers and consultation documents and how I have conducted the interviews. I have tried to strengthen reliability by only using articles that are open to everyone, without paywalls. The consultation documents are accessible by anyone, so the reliability is secured already. I also have described how I came in contact with the interviewees. I have also tried to explain how I conducted my search in Atekst and how I sorted the news articles so that another researcher to be able to conduct the same analysis (Baardvik, 2023).

Validity refers to the data materials' relevance. In a qualitative study, it is impossible to achieve perfect validity (Grønmo 2016, 241). I have tried to select articles and consultation documents that will help answer the research question in the best possible way. It is difficult to determine the validity of this analysis since it is essentially up to me to determine what articles and documents are relevant to my thesis. I also have discussed the relevant articles with my advisor as a "mechanism" to secure the validity of the document analysis (Grønmo 2016, 255).

One limitation of this thesis that could affect the results, is the possibility of selection bias. This means that I, as the author of this thesis, can influence the results by selecting specific documents and articles to show the result I want to promote (King, Keohane, and Verba 2021, 126; Baardvik 2023). Interviewing selection bias could, for instance, happen if I had only relied on one side of the debate or purposely not interviewed someone who could contradict my findings. Selection bias can also occur when going through the consultation documents and media articles: I can deem a

consultation document or media article less or more important, while another researcher might have another opinion. This is a problem that is hard to solve. However, I have tried to address this challenge by being as transparent as possible in how I conducted the analysis and the reasoning behind my choices.

4.4 Ethical guidelines

Data must be collected in accordance with ethical guidelines. The document analysis does not have an ethical aspect to it, since the documents are presented as they are - I am interpreting them and not making them. However, when interviewing, there are some ethical guidelines that a researcher must consider. Principles that need to be considered in this thesis, include informed voluntary consent, processing and saving of personal information and confidentiality.

You must obtain the interviewees' informed consent before conducting an interview. Therefore, I sent an informed consent form ahead of the interview. This gives the interviewee the opportunity to be informed about the interview and their rights in connection with the interview (Bryman 2015, 131) In my information document with the consent form, there was information on why the person was asked to take part in the interview, their right to anonymity and how I would store their personal data. Lastly, there was information on consent and withdrawal of consent¹⁵. The interviewees gave their consent by agreeing to the interview that was recorded. I also informed them that they could withdraw at any moment without consequences. None of my informants has withdrawn from the study.

I have received approval from SIKT to conduct interviews and store personal data from the interviewees. When the thesis is finished, the personal data and interviews will be deleted in accordance with SIKT's guidelines. In my thesis, I use expert interviews. Some of the interviewees have consented to the use of their full name, their role and where they work (firm/political party). Their information will, therefore, be recognisable. However, I have two interviewees who wish to be anonymous. Their information was immediately kept confidential, and the interview was labelled anonymous.

The findings will be presented in the next chapter. I will present the two cases and draw their timelines to show the process of RRT on aquaculture in 2019/20 and 2022/23.

¹⁵ See Appendix 2 for the full consent form. It is not translated because my interviewees are Norwegian.

5.0 Findings

This thesis examines two cases: Case 1 covers the period from 2018 to 2020 and the suggested implementation of the RRT, which was eventually dropped. Case 2 covers the period from 2022 to 2023 and the implementation of the RRT.

In this chapter, I will present my findings through a timeline. My focus is on the actors involved in the process, their stories, views and positions regarding the non-implementation (case 1) and implementation (case 2) of the RRT on aquaculture. I have created a timeline to show the different events, reactions and the actor's views. A timeline of both cases should be established to better show what happened in the process, who said what and who did what to influence in accordance with process tracing (Bratberg 2024).

Within the timeline, I present the identifications of the coalitions mainly through the consultation papers and some elements of the interviews. I also present the different arguments in the papers used by the coalitions to try to influence the results. In addition, I use different media articles to describe the events and reactions to different events. When looking at consultation documents, I identified three main groups: fisheries firms, aquaculture industry and political actors. The fisheries firm actor groups are fish farming firms. The aquaculture industry group consists of different firms, industry forums and interest groups working with aquaculture. The political group consists of political actors, municipalities, county municipalities, or governmental actors. This is to better show the views of the different actors as groups and not as stand-alone actors.

5.1 Case 1 Resource Rent Tax on Aquaculture in 2018-2020

First, I will give an overview of the process surrounding the possible implementation of the RRT in 2020. I will first outline what happened in 2018, when The Socialist Left party introduced the question of taxation of aquaculture for the first time. Then, I will describe the events in 2019, including the annual meetings of the different political parties, the publication of the NOU 2019:18 and the reactions that followed. Further, I will present the content of the consultation documents and the 2020 vote over whether the RRT should be implemented or not.

5.1.1 SV proposes more tax on the aquaculture industry and the reactions in 2018

In May 2018, a representative of the Socialist Left Party (SV) proposed a production compensation for salmon, trout and rainbow trout in fish farming. In effect, a heavier tax on fish farming. The original proposal from SV was voted down. Alternatively, the Storting proposed to assign a committee that should evaluate the taxation of aquaculture, including a resource rent tax or a production fee, and produce an NOU (Fylkesnes et al. 2017-2018; Stortinget 2018; Inst. 338 S 2017-2018). Every party voted for the Storting's proposition, with the exception of the Socialist Left Party, The Green Party (MDG), and The Centre Party (SP) who voted against the establishment of the committee (Pollestad, personal communication 21.05.2023; Stortinget 2018).

The Storting's decision to appoint a committee received mixed reactions. Many were happy with the committee and the general assessment, but not with the possibility of an RRT. For example, Sjømat Norge was pleased with the decision to create the committee: "Both the industry itself, the municipalities and the politicians have high ambitions regarding developing the Norwegian aquaculture industry. Therefore, this solution is best for each industry, the state and the coast» (Pressemelding 2018b). Sjømat Norge is "the national association for the fisheries and aquaculture industry" in Norway, with 900 member firms associated with the organisation (Sjømat Norge N.D).

Similar to Sjømat Norge, the NFKK was quick to oppose an RRT and lobby for a production fee, arguing that RRT was too unpredictable. The NFKK stands for Nettverk for fjord- og kystkommuner and is a network of 84 municipalities along the coast and Fjords in Norway (NFKK, n.d.). Another concern regarding RRT was that it would result in the loss of smaller firms because of higher prices. On the other hand, NFKK, in multiple media articles, was happy that the coastal municipalities would be getting more money (Ole L. Haugen 2018; Ole Laurits Haugen et al. 2018; Redaksjonen 2018; Pressemelding 2018a).

SV was disappointed that their suggestion was voted down and termed it "a win for the Salmon lobby" (Rønningen 2018). They believed they would receive support from other parties, such as AP and KrF, who had previously agreed to some higher taxes, but felt betrayed when neither AP nor KrF voted for SV's suggestion. They were called traitors in an interview for changing their stance on the production fee (Rønningen 2018). The Solberg cabinet eventually, in September 2018, appointed a committee that would evaluate the taxation of aquaculture.

Composition of the Committee

Professor Karen Helene Ulltveit-Moe led the committee¹⁶. Within the committee, there were people from academia and lawyers, along with representatives from LO, NHO and KS (Jensen and Aasland 2019). NFKK recommended Ole Laurits Haugen, the mayor of Hitra, as a member of the Committee, and he became KS' representative (Aspli, personal communication 22.04.2024). Stenar Aspli from Trøndelag SP comments that the NFKK was happy with his appointment, and that they were a sparring partner for Haugen on issues that were not restricted by confidentiality and gave him input on different issues that the committee were discussing (Aspli, Personal communication 22.04.2024).

5.1.2. The annual meetings of political parties and reactions to a possible RRT. January- April 2019

The committee's task was to discuss a production fee against a resource rent tax on aquaculture (NOU 2019:18). Many in the industry were concerned about this task: fish farming firms, interest organisations, and local politicians argued to the media that an

¹⁶ The name of the committee was Havbruksskatteutvalget. In the following I will refer to it as "the committee".

RRT would not be an adequate solution for the aquaculture industry. These statements were more frequent right before the political parties' annual meetings.

Egil Knutsen, the former leader of the Finance Committee of the Storting¹⁷, comments: "We experienced an overwhelming lobby effort. This is an industry with a large surplus. And industries with a large surplus have the capacity to run intense lobby activities" (Knutsen, personal communication 11.04.2024). The NFKK and Sjømat Norge were major players here. They had a clear presence in the media, where they voiced concerns regarding a potential RRT on aquaculture. They were concerned with the possible loss of competitive edge internationally and that the money from the RRT would not go to the municipalities. The leader of Sjømat Norge, Geir Ove Ystmark, said to the media that the implementation of an RRT would be; "A robbery of the coast" (Redaksjonen 2019a).

The issue of RRT became an issue for the annual meetings of political parties in the spring of 2019, and several of the parties decided not to support the RRT if suggested. The Liberal Party (V) were the first party to vote against the RRT. Later, the Annual Meetings of the Conservative Party (H), the Progress Party (FrP) and the Centre Party also voted against it. The consensus from each meeting was that they were on the industry's side, and that an RRT would not be suitable for the aquaculture industry in Norway (Berge 2019a; Berge 2019b; Redaksjonen 2019b; Olsen 2019).

Egil Knutsen (AP) stated that it was probably not only the lobbying from the industry that influenced this decision. This is because the conservative parties have always been sceptical of new taxes in general. However, the parties might have been influenced by their lobbying efforts (Knutsen, personal communication, 11.04.2024). Knutsen explained that The Labour Party abstained from taking a position on the possibility of an RRT: "The closest we came to a conclusion was to say no, but not a clear no like the parties on the right side" (Knutsen, personal communication, 11.04.2024).

5.1.3 The NOU 2019:18 is published in November 2019

The committee issued the NOU 2019:18 on November 4, 2019; "Taxation of aquaculture". NOU 2019:18 found that aquaculture had become increasingly profitable in recent years, and the surplus had risen significantly. The surplus had primarily gone to the owners of fish farming licence holders. In Norway, there is a principle of giving back to society. The surplus should be shared with society, not only license holders. Such giving back has worked in the petroleum sector and could also work in aquaculture (NOU 2019:18).

According to the NOU 2019:18, the aquaculture industry uses resources that belong to the collective society. Therefore, the owners of the licenses should share the surplus with the collective society. A majority of the committee suggests a resource rent tax. They argue that a production fee would be a less precise way to obtain a share of the surplus for society and could negatively affect the industry. The majority also suggests a

¹⁷ He resigned as the leader of the committee 09.04.2024 (Stortinget N.D)

production fee in addition to the RRT on aquaculture, and the fee would be paid to the hosting municipalities. The minority suggested that a RRT should not be implemented. They believed the current model for collecting RRT through auctions of new production capacity should be further developed. The Havbruksfond should receive additional moderate revenue from a production fee, given that revenue from the auction of new production capacity no longer provides stable and predictable income to the host municipalities (NOU 2019:18).

Reactions to the NOU 2019:18

The mere suggestion of a resource rent tax on aquaculture was enough to cause much debate. The aquaculture industry, for instance, was strictly against the proposition. They lobbied and used the media to influence the public and the politicians to not suggest such a tax in 2019 (Åm 2021). Thus, the industry was not happy that the majority of the committee wanted to suggest the implementation of an RRT. Sjømat Norge, Sjømatbedriftene and LO expressed their disappointment with the conclusion in the media. Their consensus was that the tax was "tragic" and "should be put aside", since it could create conflict between the central government and the districts (NTB 2019; Redaksjonen 2019c; Hopland 2019; Nilsen 2019). In addition, there was a downturn in salmon stocks after the publication of the NOU 2019:18, which was also used as an argument against RRT (Kvale 2019).

The proposed RRT was received differently by different groups. The representative from the fish farming firm from Trøndelag¹⁸ described how input from them and other firms was "completely swept away" (Firm B, personal communication 10.04.2024). Geir Pollestad¹⁹ (Sp), the Minister of Agriculture and Food, describes his view of the proposal: "[i]t was clear to us that the investigation had one purpose: to implement an RRT. I believe that from how the case was presented and how it was described in the investigation, it was not a good solution" (Pollestad, personal communication, 21.05.24).

The NFKK, Sjømat Norge and Norsk Industri all disagreed with the majority's suggestion to implement an RRT on aquaculture and supported the minority's suggestion. Based on their shared views, the actors agreed on a joint proposal to implement a rent for the use of areas for the industry. This was published before the NFKK and Sjømat Norge sent their consultation documents (NFKK 2020).

5.1.4. Consultation documents

In all 130 consultation documents was received when the NOU 2019:18 was on public hearing (Finansdepartementet 2019). 106 of the consultation documents were negative towards an RRT on aquaculture. Some did not support any form of tax, while others were open to the minority's suggestion to introduce a production fee. Some stated that

¹⁸ The representative from the fish farming firm from Trøndelag will be referred to as Firm B

¹⁹ He was previously the leader of the Industry Committee from 2017 to 2021. In 2021 and until he became minister, he was a member of the Financial Committee in the Storting and the finance spokesperson when Egil Knutsen (Ap) was on paternity leave (2021-2023) (Pollestad, personal communication 21.05.2024).

they could agree to pay more to the host municipalities. 12 consultation documents expressed support for an RRT, but they also stated some reservations.

Since the political parties had made it clear before the publication of the NOU 2019:18, that they did not support the RRT, one could assume that fewer would send in consultation documents. Steinar Aspli and Per Lerøy explained that their local political group did not send in papers because it seemed irrelevant at the time. Per Lerøy commented that “we talked a lot about aquaculture, but not much about RRT, because it was not that visible in the debate” (Aspli, personal communication 22.04.2024; Per Lerøy personal communication, 17.04.2024).

Aquaculture industry

The aquaculture industry sent 38 consultation documents. 2 of 38 were open to an RRT. The rest of the papers voiced concern and disappointment over the suggested RRT. For instance, Fiskebåt described the suggestion as a “tax attack” (Fiskebåt 2020), while Næringsforeningen i Stavanger-regionen feared a “degradation of the framework conditions for a whole industry” (Næringsforeningen i Stavanger-regionen 2020). Kystrederiene expressed concerns that “even if one sector is taxed, it could impact other sectors as well” (Kystrederiene 2020).

Sjømat Norge, in their consultation document, stressed that “the majority in the committee underestimates the mobility in the aquaculture industry and based their suggestion about an RRT on the wrong premises.” (Ystmark 2020). They also advised against implementing an RRT because the tax would “without a doubt move investments and employment away from the coastal districts in Norway and out of the country”. Sjømat Norge expressed their support for the minority suggestion of a production fee. They also agreed with NFKK and referred to their agreement regarding their proposal of rent of area, in addition, they referred to their mutual understanding of how many cents per kg fish produced a tax fee should be on (between 25 cents and 35 cents) (Ystmark 2020).

Many consultation documents opined that the suggestion contradicted Norwegian politics of neutrality between industries. For instance, Bergens Næringsråd stated that the “tax is in conflict with Norwegian tax politics about an industry neutrality” (Warncke 2020), while Energi Norge stated that “the tax is not neutral”(Energi Norge 2020). Lastly, many was concerned that the tax could prevent investments and create an unpredictable environment. For example, Brønnbåteiernes Forening highlighted that a strong investment environment is needed, but that “if the majority would gain traction, the RRT [will] weaken the investment environment” (Brønnbåteiernes Forening 2019). The majority of the aquaculture industry consultation documents encouraged the Storting and government to choose the minority’s suggestion of a production tax.

On the other hand, some consultation documents were in favour of an RRT, arguing, for instance, that the industry should be taxed more for renting land and giving back more. LO in Trondheim argue against those who fear that a tax would destroy the industry

when they state that “those against the committee’s majority are wrong when they fear that the investments will stop and that there is a danger for outsourcing.” (Denstad and Samuelsen 2020).

Political

Of the 130 consultation documents, there were 64 papers from political actors. Of those, only three consultation documents favoured the RRT, and they were not overwhelmingly supportive. Tysnes municipality criticises the majority of the committees distinguishing between the petroleum industry and the aquaculture industry. For instance, they stated that the “RRT could be sensible, but the question of whether the aquaculture industry could be compared to the petroleum industry could be raised” (Tysnes kommune 2020).

The remaining 61 papers were not in favour of a possible RRT. They preferred the minorities’ suggestion in the NOU 2019:18. Gulen municipality argued for the minority’s suggestion, and NFKK, was “sceptical towards the majority’s suggestion” (Gulen Kommune 2020; Nettverk fjord- og kystkommuner 2020). One concern was that the tax, as proposed, did not secure enough income for the local and coastal municipalities that facilitate the industry. For example, NFKK and Hjelmeland municipality believed that the municipalities should receive more of the value creation (Nettverk fjord- og kystkommuner 2020; Hjelmeland kommune 2019).

The NFKK stated in their consultation document that “NFKK is against a state RRT [...] a state RRT will largely have a distorting effect on competition to the detriment of Norwegian domestic value creation and Norwegian advantages (both natural and man-made).” (Nettverk fjord- og kystkommuner 2020). Additionally, there was a fear that the central government would receive more than it should. This is reflected in multiple consultation documents. For instance, Hjelmeland municipality believed that the proposal “contradicts with the principle that values from nature should stay at the municipalities” (Hjelmeland kommune 2019). Lastly, Lofotenrådet and others also raised concern for Norway’s aquaculture competitiveness: Lofotenrådet comments that the tax would lead to a “weakening of the competitiveness” (Lofotrådet 2020).

Fish Farm Firm

The fish farm firms only sent seven consultation documents which was all critical to the RRT, expressing concerns for investments and the industry’s future. To illustrate, Emilsen Fisk warns that the RRT is a “threat to the aquaculture industry’s ability to invest sensibly” (Emilsen 2019). Nordlaks shares unease regarding the “negative effect on future investors’ willingness and the activity level in the marine and maritime industries” (Bjordal 2020). As mentioned, there were also concerns over the industry’s competitiveness. For instance, Sinkaberg Hansen “warns against implementing a new RRT “that will weaken the competitiveness in aquaculture compared to other countries or industries” (Sinkaberg 2020). Lastly, there were concerns for smaller firms’ survival. Måsøval, for example, stated that: “[t]he suggestion will contribute to larger integrated firms receiving more advantages compared to smaller firms” (Måsøval Fiskeoppdrett AS 2020). The arguments for each group are summarised in table 2 below;

Summary of arguments used in consultation documents		
Type of consultation documents	Arguments against an RRT	Arguments for an RRT
Aquaculture industry consultation documents	<p>Threatens the will to invest</p> <p>Hurts the competitiveness</p> <p>The tax can cause problems for other sectors in the aquaculture industry</p>	The industry should pay more for using resources
Political consultation documents	<p>The RRT is not neutral</p> <p>Too little of the tax would go to the host and coastal municipalities</p> <p>The tax would weaken Norway's competitiveness in the Fish farming industry</p>	The RRT is sensible, however it is not investigated enough
Fish Farms consultation documents	<p>RRT is only good for larger firms</p> <p>Threat to future investments</p> <p>RRT will weaken the competitiveness of the aquaculture industry</p>	No actor presented arguments for

Table 2. Overview of the arguments used in the consultation documents from 2019/2020

5.1.5 Coalitions

Before the decision on the RRT or a production tax was taken on 15.12.2020, the actors on both sides worked to influence it. They used different strategies, and they cooperated to try to achieve their goals. First, I will identify the advocacy coalitions and then I will present strategies and their effect.

Fish farms

Only seven fish farming firms sent consultation documents. Some of them referenced other actors. Figure 2 below presents an example of a group that supported and stood behind another actor's consultation document.

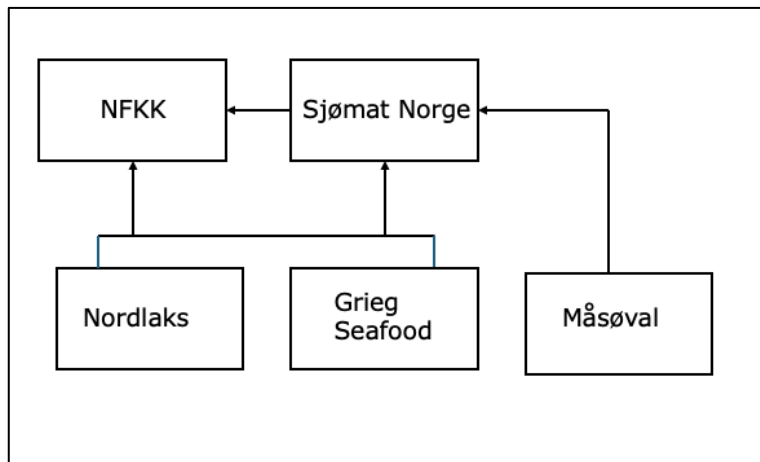


Figure 2. Advocacy coalition between Sjømat Norge, NFKK, Grieg Seafood, Nordlaks and Måsøval.

Figure 2 shows that Grieg Seafood, Nordlaks and Måsøval all expressed support for Sjømat Norge and stated, “we refer and stand behind Sjømat Norge’s consultation document, where we are members” (Måsøval Fiskeoppdrett AS 2020; Bjordal 2020; Kvame 2020). Both Nordlaks and Grieg Seafood supported NFKK and their statements against a RRT on aquaculture (Bjordal 2020; Kvame 2020). However, Måsøval did not state support for NFKK’s. Sjømat Norge sent their own consultation document but also referenced to the NFKK and stated that they had a similar position regarding the fee (Ystmark 2020). 4 of 7 consultation documents did not reference or cooperate in sending a document with another actor.

Firm B explained that they did not send a consultation paper because they thought that a possible implementation of an RRT on aquaculture was impossible (Firm B, personal communication 10.04.2024).

Industry

There were few coalitions within the industry. Instead of larger cooperation within the industry, there were smaller coalitions that mentioned each other’s coalition papers or did a joint consultation document. For example, Marine Construction AS and Risnes Marine Craft AS sent a consultation document together (Riple 2020). Bjugn og Ørland Næringsforum also sent a collaborative consultation document (Langvold and Nasset N.D.). See an example of a smaller advocacy coalition in Figure 3.

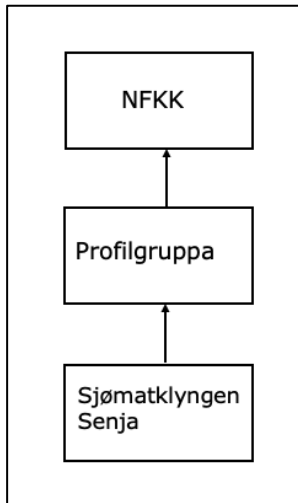


Figure 3. Advocacy coalition between NFKK, Profilgruppa and Sjømatklyngen Senja

Figure 3 shows NFKK as the main actor, supported by both Sjømatklyngen Senja and Profilgruppa. Sjømatklyngen Senja and Profilgruppa sent identical documents, the only difference was name: "(x) agrees with the NFKK's arguments [against an RRT]" (Sjømatklyngen Senja 2020; Profilgruppa 2020). This indicates a smaller advocacy coalition, with the NFKK in the of front group of the advocacy coalition.

Most of the consultation documents from the industry category were from business associations, meaning they represented their members and were already in a form of coalition. Therefore, they do not necessarily need to work with other actors since the business associations represent a large number of actors. 17 out of 38 consultation documents mentioned either another consultation document or cooperated in sending consultation documents. The rest sent individual papers stating their concerns or support.

Firm B had an interesting reflection on the industry's sentiment regarding the performance of the business associations, specifically Sjømat Norge and Sjømatbedriftene

[A]ll the firms we have worked with have been dissatisfied with them as an organisation. They have, in a way, not worked for the industry's interests. So, I believe that the problem in Sjømat Norge and surly in Sjømatbedriftene is that they represent many different firms that probably have different opinions on how they want the firm to do or how the interest group should do (Firm B, personal communication 10.04.2024).

Political

Most of the consultation responses were from political actors. In contrast to the industry category, most responses supported other actors. Only 16 out of 68 responses did not

mention another consultation document or collaboration with other actors in sending a consultation document. The NFKKs' consultation document was referenced the most: 22 responses referenced only NFKK, and out of those, 16 sent NFKKs' consultation document as their own. Another prominent combination was to reference both Sjømat Norge and NFKK.

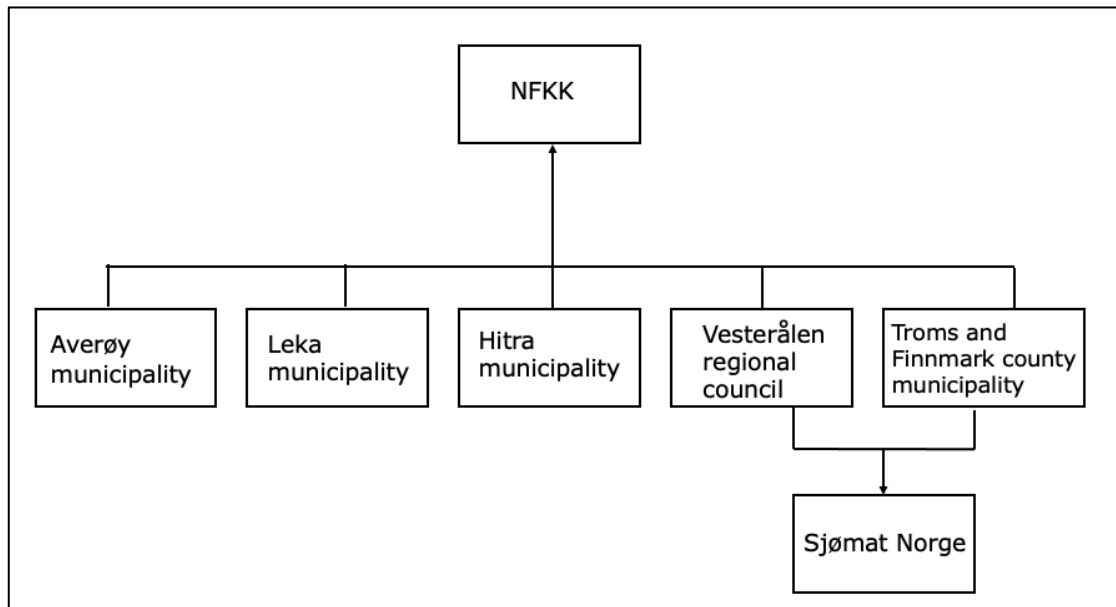


Figure 4. Advocacy coalition between NFKK, Hitra municipality, Averøy municipality, Leka municipality, Vesterålen regional council, Troms and Finnmark county municipality and Sjømat Norge.

In Figure 4, NFKK is once again the front actor of an advocacy coalition. Figure 4 shows examples of the municipalities, regional councils, and district municipalities that are connected to NFKK (Hitra Kommune 2020; Leka kommune 2020; Averøy Kommune N.D). The municipalities all sent identical consultation documents as the NFKK's consultation document. The Regional Council and County municipality also refer to NFKK, but they have written their own content and also refer to Sjømat Norges' response. Vesterålen region råd stated, "We agree with NFKK, Sjømat Norge and Norsk Industry proposal of introducing rent on areas, and with their consultation documents" (Johansen 2020). Troms og Finnmark county municipality expressed their support to the "agreement that NFKK and the seafood industry has come to [the rent on area]" (Mikaelsen 2020). They also refer to KS Tromsø, which again references KS. KS is The Norwegian Association of Local and Regional Authorities (Mikaelsen 2020).

There was most diversity in the cooperations in the political category. There were also smaller ones; for example, Giske municipality references Møre og Romsdal county municipal in their consultation document (Sæther 2020). Others did not specifically have a reference to another coalition paper. However, 7 consultation documents referenced the 3 different industry representatives who were the minority in the committee (LO, NHO and KS) and their support towards the minority's suggestion.

5.1.6 Experience with lobbying

Egil Knutsen (AP) discusses his experience with the process independent of the consultation documents, his experience with lobbying, and its effects. He also has a theory regarding the industry's lobbying strategy;

[T]here is a strategy the large industries use, that was invented by, this is my own theory, Arve Johnsen, who was the first director of Statoil [...] [The strategy] was to influence local politicians along the coast, [...] they were supposed to talk with their own in the Storting; [the influence] was supposed to [come] from the bottom to the top (Knutsen, personal communication 11.04.2024).

He explained that there was a lot of uncertainty in smaller places in Norway regarding the possibility of an RRT. He stated that larger places, like Bergen, would survive regardless of whether a firm decides to leave or not. However, smaller places, for example in Nordland, would be worse off if the aquaculture industry were to leave. Knutsen believes that "this is why there was so much uncertainty regarding this case and what we on the Storting was going to do" (Knutsen, personal communication 11.04.2024).

The Industry committee in the Storting frequently discusses with Sjømat Norge. In Pollestad's words, "they are professional lobbyists, but have been good, in the sense that you can call and discuss different questions with them" (Pollestad, personal communication 21.05.24). He elaborates further that Sjømat Norge's attitude changed after the NOU 2019:18 was presented and the RRT on aquaculture was introduced.

5.1.7 The decision and reactions

The Government proposed a production fee rather than a RRT in their "Revised National Budget 2020" on 12.05.2020. They believed that a moderate production fee in combination with income from auctions would be the appropriate way to secure income for the municipalities and favourable conditions for the industry (Meld. St. 2 (2019–2020)). The budget was passed 19.06.2020 (Stortinget 2020).

Paul Birger Torgnes describes his firm's (Torghatten aqua) understanding of the process in the Storting;

There was a majority in the Storting against the implementation of an RRT. It was a wide compromise in the Storting, that they should instead introduce a production fee (...) When it was decided, we, the actors in the industry, thought that the case was over, that we had received a compromise in the form of a production fee (Torgnes, personal conversation 05.04.2024).

Torghatten Aqua was not alone in believing that the case was over. Firm B understood the decision regarding a production fee and the political compromise in the Storting as

the final nail in the coffin for the suggested RRT. Because of this, Firm B believed that SP and AP were “a guarantor that the resource rent would not be introduced” (Firm B, personal communication 10.04.2024).

Egil Knutsen describes the process internally in AP and states that a majority internally in the party, at least in the parliamentary group, were actually accepting an RRT. However, “there was a lot of uncertainty in The Labour Party because we had lost the elections in 2013 and in 2017. We were nervous about making mistakes that could cost us the election in 2021. That would have been a crisis, so there were a few cases where we laid low” (Knutsen, personal communication 11.04.2024). After the announcement about the production fee, Steinar Aspli and Trøndelag SP on the other hand, believed that the “issue was dead” and elaborates “we were sceptical the whole time [towards the possibility of an RRT], we were wondering what the government actually thought here. The Conservative Party and the Progress Party were against an RRT and more taxation on the aquaculture industry in general” (Aspli, personal communication 22.04.2024).

I have now outlined the process regarding the possible implementation of an RRT between 2018-2020. There were many approaches to the suggestion. Most actors urged the government not to implement an RRT, and instead introduce a new production fee. This is what the Government did. The industry thought that this was the end for the RRT for good. However, only two years later, the RRT would be a topic of controversy again, and cause chaos in the industry, political realm and the media. In the next chapter, I will introduce the second case in my thesis: the implementation of the RRT on aquaculture in 2022/2023. Figure 5 shows the findings in case 1 summarised;

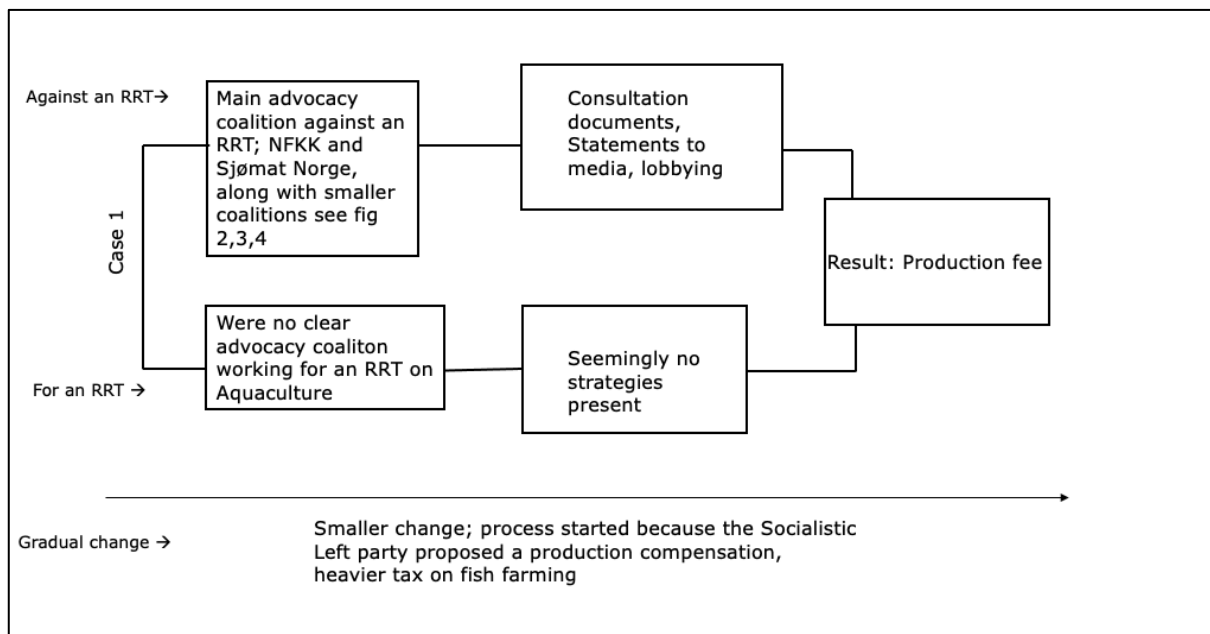


Figure 5. Summary of findings case 1

5.2. Case 2 Resource Rent Tax on Aquaculture in 2022-2023

First, I will describe the situation before the announcement of an RRT on aquaculture. Then, I will present the announcement, the reactions to the news and the effects of the statement that was made in 2022. I shall present the consultation documents and the cooperation in relation to them. In addition, I will present the final proposal for the RRT, which the government presented in March 2023, and the reactions to it. Lastly, I will present the results of the vote and the reactions.

5.2.1. Before 28.09.2022

The majority in the Storting shifted in 2021. Egil Knutsen, the previous leader of the financial committee in the Storting, described the Labour Party's election campaign and noted that "an important issue for the voters was to reduce social and economic differences" (Knutsen, personal communication 11.04.24). Torgnes speculated that "the Ministry of Finance did not like the political compromise that came in the Storting [in 2020]" (Torgnes, personal communication 05.04.2024). Firm A had the same speculation as Torgnes and believed that the civil servants in the Ministry of Finance were unhappy with the previous discarding of the RRT proposal (Firm A, personal communication 19.04.2024). The RRT was part of a government tax package. They also wanted to increase the RRT on hydropower and signal that there also would be an RRT on wind power. Knutsen explains, "it was a package to fill the hole in the national budget, but primarily to reduce the differences in society, simultaneously receive a more effective and healthier taxation system" (Knutsen, personal communication 11.04.2024).

When elected, this was an important priority for the Labour Party and the Government in the fall of 2021 and spring of 2022. Prime Minister Jonas Gahr Støre and Minister of Finance Trygve Slagvold Vedum stated to NRK that the proposal was an attempt to reduce societal differences. The Ministers thus argued that:

We have new bills worth tens of billions, that have to be covered by next year's budget [...] and it is not an option to cover the extra cost with large cuts in welfare, such as health, education and care (Støre and Vedum 2022).

Knutsen elaborates: "the pandemic blossomed up again in this period, and this resulted in higher prices. People were severely affected. [...] In addition, the war in Ukraine resulted in very high energy prices" (Knutsen, personal communication 11.04.24). According to Knutsen and Pollestad, something needed to be done; the war and the pandemic caused large holes in the national budget. Pollestad puts it simply: "We needed money; there were huge changes that happened quickly" (Pollestad, personal communication, 21.05.24).

5.2.2. The announcement

The Støre cabinet announced a proposal for a ground rent tax on aquaculture from 01.01.23 in a press release on 28.09.22 (Finansdepartementet 2022a). The political landscape had now shifted radically: The Centre Party (SP) and the Labour Party (AP)

voted against a RRT in 2020 but proposed an RRT on aquaculture in 2022 (Bjørnstad and Vedum 2022; Nygård and Riise 2020; Finansdepartementet 2022a).

The proposal for an RRT in 2022 was mainly based on the suggestions from NOU 2019:18, but with some changes. One of the main arguments for this new tax was still that the profitability of the aquaculture industry was constantly improving, and it had experienced extraordinary returns (NOU 2019:18, 6). The RRT would apply to the production of salmon, trout, and rainbow trout at a tax rate of 40 % and was designed to shield smaller firms: only firms producing over 5000 tons per year would have to pay the RRT. Half of the income from the RRT would be given to the local societies that facilitate the use of natural resources in production (Finansdepartementet 2022a).

Torgnes believes there was a value change in the governmental parties that chose to suggest a tax they originally were against. The reason could be that the tax as proposed was directed mainly at the five largest firms, and that the smaller firms would be spared. Torgnes says that this profile “fit the Centre Party’s politics well [...] I believe there was a value change in the Centre Party because it was good politics for the districts and rural areas.” (Torgnes, personal communication 05.04.24). And since the tax was mainly affecting the bigger firms owned by foreigners or “salmon barons [...] the debate on fairness and equality matched well [also] with the Labour Party’s values” (Torgnes, personal communication 05.04.24).

Pollestad elaborates why the Centre Party changed their stance towards an RRT on aquaculture. From their point of view, the 2022 proposal was better primarily because of two reasons: “the municipalities would receive a significant amount of the funds, which was the argument to change stance, and the other reason was that we differentiated more clearly between large and smaller firms²⁰” (Pollestad, personal communication, 21.05.2024). Pollestad added that there was also a third reason to change their stance: It was the “climate in the economy. We were in an acute situation. We needed long-term financing of the welfare state” (Pollestad, personal communication 21.05.2024).

Reactions and opinions to the suggested RRT

According to Torgnes, “The suggestion came as lighting from clear skies” (Torgnes, personal communication 05.04.24). The representative from the fish farming firm from Midt-Norge²¹ stated that the announcement “probably caught many off guard” (Firm A, personal communication 19.04.24). Firm B describes their reaction when the announcement came; “you could not believe that it was true, that it came [...] if you had known that it would come, you would have thought that the Government had time to initiate a dialogue” (Firm B, personal communication 10.04.24). Torghatten Aqua was also surprised, shocked and disappointed when the RRT was announced. They share the same critique as Firm B; “it was clearly rushed, it was not discussed in the parliamentary

²⁰ Through a basic deduction (Prop 78 LS (2022-2023))

²¹ The representative from the fish farming firm from Midt-Norge will be referred to as Firm A

groups, the political parties, and in no circumstance had it been discussed with the industry” (Torgnes, personal communication 05.04.24).

Firm A commented on how interesting it was to observe the local levels of the governing parties reacted to the announcement (Firm A, personal communication 19.04.24). It was not only the aquaculture industry that was surprised. The local and regional levels of the governing parties were also surprised. Per Lerøy (AP) describes the reaction to the RRT announcement; “We did not know that it would come. [To many] it probably came as a surprise” (Lerøy, personal communication 17.04.24). Steinar Aspli (SP) explains that the suggestion was “surprising, there was no warning” (Aspli, personal communication 22.04.2024). The reaction in Trøndelag SP was colossal, since their annual meeting and party programs had stated clearly that they were against the RRT. “We believed and still believe that the fish farming industry should contribute more to the municipality and the collective, but an RRT was not the way to go” (Aspli, personal communication 22.04.24).

A significant critique of the proposal and the process was the lack of dialogue with the industry beforehand. In an opinion letter, Erlend Vassbotten from Steinvik Fiskefarm describes that he and other smaller fish farming firms had a meeting with the minister of finance, Trygve Slagsvold Vedum, one week before the announcement, but that there was no hint that the tax would be announced (Vassbotten 2022). Also, Frøya criticised the lack of dialogue with the industry. He wanted to ask the government if they had “forgotten that the industry depends on good framework conditions that are predictable?” (Hammernes 2022).

However, there were not only negative reactions to the announcement of the tax. Karen Ulltveit-Moe was happy with the announcement and believed that the tax was good for Norway (Tangen 2022). The Environmental Party, the Red Party and the Socialistic Left Party supported the suggestion and praised the government for implementing an RRT. “It is Norway’s second biggest export industry and an industry that earns large sums using collective resources. It is utterly obvious that a larger part of the surplus should be given to the collective” (Haugan et al. 2022). The newspapers VG and Dagbladet had editorial pieces expressing that the industry should pay more for using nature and that the salmon barons should pay more, with headlines such as “Finally salmon tax” and “Vedums Super tax” (Lederavdeling 2022; Lederavdeling 2022).

5.2.3 The events that followed the announcement September-December 2022

Salmon stocks dropped.

After the announcement, the salmon stocks plummeted and the fish farming firms experienced a loss of value: “Salmar went down 30 %, Grieg Seafood went down 26 %, and Mowi went down 18 %” (Høgseth et al. 2022; A. Berge 2022). Torgnes from Torghatten Aqua, comments that “The results were fast, (...) maybe 100 billion kroner was gone in a day or two” (Torgnes, personal communication 05.04.24). There was a freeze, or cancellation of investment in the size of 30-40 billion” (Torgnes, personal communication 05.04.24). E24 reported for instance that as a reaction of the suggestion

of an RRT on aquaculture SalMar “reveals their transaction of a license for increased production worth 245 million kroner” (Knudsen 2022).

Layoffs and responses

In the fall the industry started to announce layoffs and shutdowns. Mowi shut down its factory in Kvænangen and did not want to risk investing in new projects or upgrading old ones, as long as the RRT was undecided: “Mowi is reevaluating every investment in Norway and can therefore not start new projects” (Redaksjonen 2022). Lerøy sent layoff notices to 339 people and quoted the new tax as the reason. They warned that if the tax was not reevaluated, there might be more layoffs (Haugan 2022). SalMar did the same and warned that they would lay off 851²² employees: “[T]he firm says that it is primarily due to the government's proposed new salmon tax, which has “ruined the market for long-term fixed-price contracts” (Bøe 2022).

In response to the layoff warnings, around 200 employees at SalMar planned to drive down from Frøya to the Storting to protest the tax. The goal was to show that “normal people” would be affected by the tax. The financial spokesperson of the Storting stated that the government was open to listening to suggestions and that a new taxation regime would always bring significant uncertainties (Vartdal and Rydne 2022)

Firm B explained that the firms such as Mowi and Lerøy: “lay off employees anyway; they chose to lay off people regardless [of the RRT, because the fishing season was over]” (Firm B, personal communication 10.04.2024). Vedum did not waver from the warnings of layoffs. He concluded that “the fish farming firms can contribute more to society” and would not change his stance on the RRT (Holmes and Haugan 2022). In another interview, he argued that “it is important to implement an RRT, because the firms have had large surpluses and paid out large dividends” (NTB 2022).

5.2.4 Consultation documents

The deadline for the consultation was on the 4th of January 2023. The RRT proposal received 412 consultation documents (Finansdepartementet 2022b). 71²³ of the consultation documents favoured a RRT, while 292 documents were in disfavour. 49 documents did not take a stance.

Political

102 political consultation documents were sent in. Of these, 38 favoured implementing the RRT on aquaculture, 11 did not have an opinion, and the rest were against it.

²² 155 of the layoff warnings was because of normal production, lower slaughter volume in the winter (Vartdal and Rydne 2022)

²³ Of the 71 consultation documents, 8 have been deemed as positive because they acknowledged the tax was coming and did not oppose the tax. However, they did propose amendments.

A main concern reflected in the documents against RRT, was the centralisation of funds that would be a consequence of the tax. For example, Skjervøy municipality stated, "It is not adequate that the suggested RRT model resembles a contribution to centralisation of capital from host communities to the central Østlandet" (Karlsen 2022). Saltdal municipality voiced concern about the consequences the tax might have for "smaller family-owned aquaculture firms along the coast (...) and the potential stop in development and employment [along the coast]" (Brevik and Bøhlerengen 2023). Another concern was the fear of loss of investments. For instance, the NFKK stated their concern regarding how damaging the RRT would be for the development of the coastal municipalities (NFKK 2022).

Lastly, a concern was how the tax would negatively affect value creation. Lofotenrådet raised concern for "the total tax burden of the industry" (Mikaelsen 2022) while Møre and Romsdal County stated that "the whole tax burden for the aquaculture industry needs to be evaluated" before the tax can be implemented (Møre og Romsdal fylkeskommune 2022). NFKK expressed concern for how the tax "will affect the host municipalities and that there has been little to no impact assessment" (NFKK 2022).

There were not only negative consultation documents. Some were positive about the RRT itself but had concerns about the chosen model. Vest-Finnmark Rådets' is an example of support with reservations: They "agree with the government's desire to tax the large surplus in the industry with an RRT. However, the model has created insecurity in the industry and coastal communities. The consequences are not evaluated properly" (M. Nielsen and Husby 2023). Those favouring the tax often argued that the industry should pay more for using areas that belong to the communities. Aure municipality stated that in addition to the tax being beneficial for the municipalities "the government needs to secure development in the industry along with securing funds for the hosting municipalities" (Aure kommune 2023).

Aquaculture Industry

Of the 116 industry consultation documents, 6 were in favour of the RRT on aquaculture, and 7 of the papers did not take a stance on the question of an RRT. The first concern that was represented in many consultation documents was the lack of predictability with the tax. Næringsalliansen for Trøndelag, for example, states, "The suggestion contradicts the broad agreement of stable and predictable framework conditions for taxation of the industry" (Rian 2023). A prominent concern in the industry consultation documents was the harmful effect the RRT could have on investments. For example, Flo Sjø bedriftnettverk voiced concern that "an RRT of 40 % will dramatically reduce the fish farms investments opportunities, the accessibility to capital will be reduced" (FLO Sjø nettverket 2023)

Another tendency in concern was the competitiveness and the value creation of the industry. For instance, Norske Skipsverft were concerned that the tax «would lead to a decrease in activity" (Norske Skipsverft 2023). In addition to this, another prominent concern was how the tax would affect "Norwegian value creation and industry employment" (Norske Skipsverft 2023). Sletta Sjømat corroborates this and adds their

concerns for younger people in the industry (Sletta Sjømat 2022). Blue Ocean Technology, among others, voiced their concern regarding the lack of impact evaluation that had been done and stated that they were “against the implementation of a new tax before a conduction of a thorough impact assessment and proper groundwork regarding was done before significant changes in the framework can be done” (Runshaug 2022).

Similarly to the political consultation documents, there were not only negative consultation documents. Biomarint Forum stated that “the industry can contribute more to the collective. However, we want to avoid an RRT model that will lead to consequences and reduce investments” (Prangerød 2023). NNN Tromsø agreed with Biomarint Forum and added in their paper, “The industry should give more back to the community” (NNN avd 8 Troms 2022). LO and KS agreed that the industry could give more back to the host municipality (L. H. H. Eide 2023). LO stated that “the government must facilitate for development” in addition to the tax (Olsson and Bjørnstad 2022).

Fish farm

There were 48 consultation documents from fish farms. Of those, only one firm did not take a stance for or against the RRT. No fish farming firm was optimistic about the implementation of an RRT on aquaculture. Their main concern was development and activities. Bremnes Seashore stated that they “believe that the consultation note is dangerous for future development in the distribution in Norway. Bremnes Seashore will lose investment abilities and fall behind in development that lay the grounds for new jobs” (E. Eide and Økland 2023). Sjømat Norge's consultation paper reflected a concern for the negative effect of the industry's structure, development, value creation and investments (Ystmark 2023).

Another concern in the consultation documents was the shielding of smaller fish farms. Kvarøy fiskeoppdrett was strictly against the tax and asked, “how will the real effect of shielding the smaller fish farms work? [...] we are afraid that because of the unclearness of the tax, it will benefit the larger firms [and not smaller firms]” (Kvarøy Fiskeoppdrett AS 2023). On the other hand, Mowi “wants to warn against politics where it disrupts the symbiosis between the large and small actors in the aquaculture industry” (MOWI 2022).

In addition to the opposing views of the RRT, many stated that they could accept a new tax, but not in 2023. Nova Sea and others requested that the implementation of the tax be postponed to 2024. Nova Sea and others are vocal that they are willing to pay more to the host communities, but they cannot do so before “a thorough evaluation of how a new tax should be formed” is done (Nova Sea AS 2022). On the contrary, Salmar expressed the tax was a danger for competition and that the tax should be disregarded and never brought up again and that “the industry is already paying many forms of tax” (SalMar ASA 2023). The arguments from the consultation documents are summarised in table 3 below.

Summary of arguments used in consultation documents		
Type of consultation documents	Arguments against RRT	Arguments for RRT
Political consultation documents	Negatively affect employments along the coast and in the districts Hinders development in the hosting municipalities Centralization of funds that should go to the hosting and costal municipalities	Industry should give more back to the communities they use
Fish Farms consultation documents	Damaging for development of firms Loss of investments and ability to invest and competitiveness Not shielding of smaller firms The industry is already paying many taxes	None
Aquaculture industry consultation documents	The tax goes against the agreement of predictability in the industry. Lack of activity due to high tax Fear for the employments in the districts and coastal cities. Lack of impact assessment	Industry should give more back to the communities they use

Table 3. summary of the arguments that were presented in the consultation documents from 2022/2023

5.2.5 Coalitions

Many were against the tax. Some did not take a stance, and some wanted it. To achieve their goal, each side tried to influence this change.

Industry

Out of 116 consultation documents, 86 did not reference another actors consultation document or collaborate with another actor in sending in a consultation document. 30 consultation documents were sent in by actors referencing each other or actors that sent a consultation document together. For example, Næringsalliansen in Trondheimsregionen

and Næringsforeningen Trøndelag sent consultation documents together (Rian 2023). An example of a smaller advocacy coalition in Figure 6²⁴.

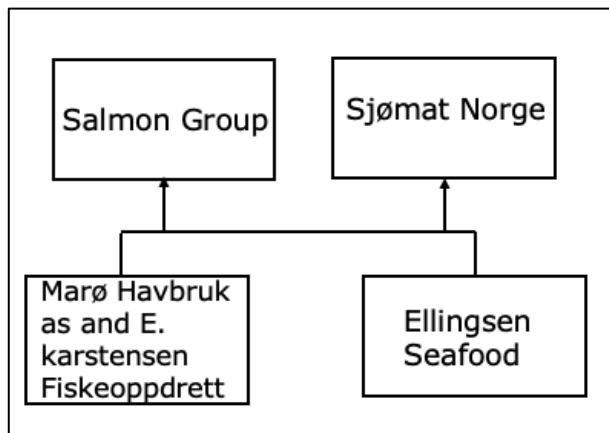


Figure 6. Advocacy coalition between Salmon group, Sjømat Norge, Marø Havbruk as and E. karstensen Fiskeoppdrett and Ellingsen Seafoods

Figure 6 shows, a smaller advocacy coalition with four actors. Salmon Group and Sjømat Norge were mentioned in both Marø Havbruk as and E. karstensen Fiskeoppdrett and Ellingsen Seafoods consultation documents. Both firms stated, “we join Sjømat Norge’s and Salmon group consultation documents” (Mjønerud 2023; Ellingsen 2023) A larger chain was identified from the consultation documents: the Flatanger advocacy coalition.

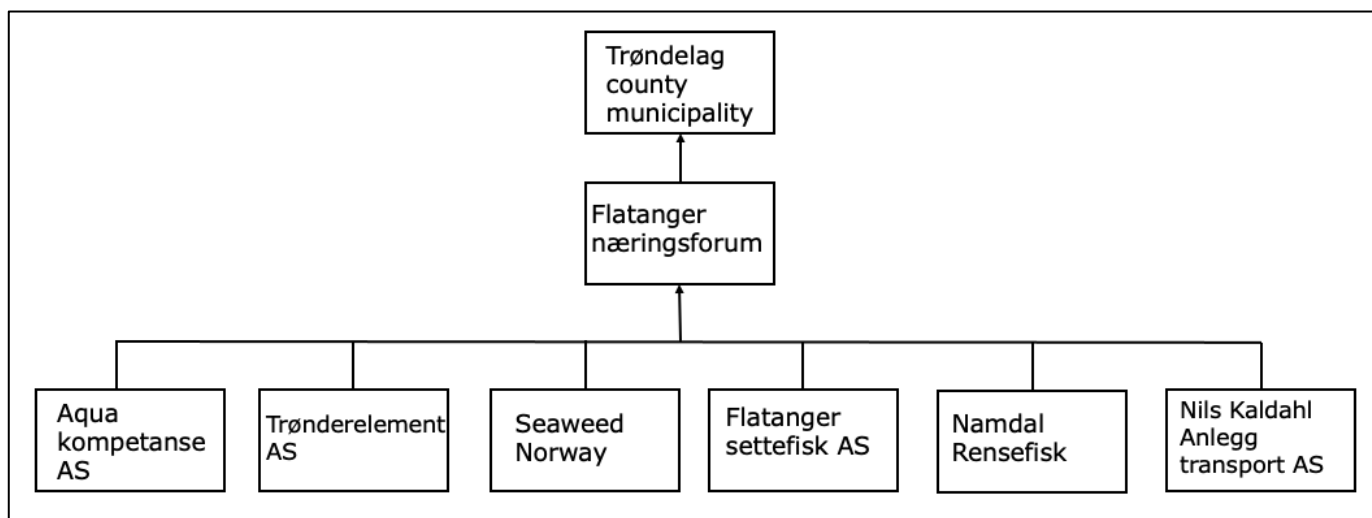


Figure 7. The Flatanger coalition.

Here, the actors found on the lowest row sent identical consultation documents as Flatanger Næringsforum, while Flatanger Næringsforum references Trøndelag County Municipality in their consultation document; “we agree therefore with Trøndelag

²⁴ In the following examples, I will show the larger advocacy coalitions in figures and describe the smaller ones in the text.

Fylkeskommune that an eventual implementation should be extended to 2024” (M. Løfsnæs et al. 2023).

Fish farms

Northern Lights Salmon As og Sørrollnesfisk As sent a coalition document together, but these were the only fish farming actors to do so (Å. M. V. Olsen and Bendiksen 2022).

The largest advocacy coalition identified within the fish farming firms was with Sjømat Norge; see Figure 8

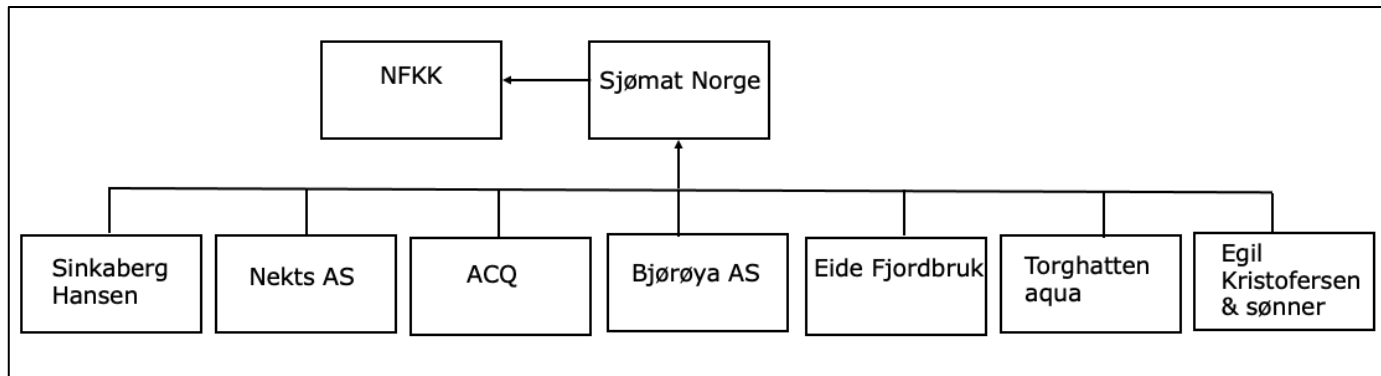


Figure 8. The largest advocacy coalition with Sjømat Norge, only Fish farms are presented in the figure.

Sjømat Norge was referenced by many different fish farming actors, but also other actors and by the aquaculture industry actors. In total Sjømat Norge was referenced in 22, different consultation documents. Figure 8 shows the seven different fish farm firms that supported Sjømat Norges’ consultation document. For instance, Bjørøya AS stated that they “support Sjømat Norge and their suggestions and the evaluations behind [the suggestions]” (O. M. Løfsnæs and Løfsnæs 2023). Eide fjordbruk references Sjømat Norge’s consultation paper and agrees with their assessment of the «consequences of an RRT» would have on the aquaculture industry (S. Eide 2023). Egil Kristoffersen & sønner also “stands behind Sjømat Norges consultation document” (Kristoffersen 2023). Sjømat Norge was clear in their consultation document that “we support the NFKKS consultation document” (Ystmark 2023).

Torghatten Aqua is an example of an actor who cooperated broadly in relation to the public hearing. Paul Birger Torgnes explains:

[T]here was a very good dialogue between many actors [...] we talked with our neighbours and firms nearby. We also talked with the local municipality governments [...] we also gave our input to Sjømat Norge and participated in the consultation meeting with Sjømat Norge (Torgnes, personal communication 05.04.2024).

Of the 48 fish firms that responded in the public hearing, 38 did not reference other actors or cooperate with other actors in sending consultation documents. Firm A explains that they coordinated with Sjømat Norge but explains why they did not cooperate with them or reference them in their consultation paper: "we decided [...] we are doing this ourselves. We believed that it would be more credible. [...] We tried to make our own message» (Firm A, personal communication 22.04.2024).

Political

Also, political actors cooperated in relation to the public hearing. For instance, Leka, Rødøy and Tysnes municipalities sent identical papers (Tysnes kommune 2023; Aardahl 2022; Rødøy kommune 2023). There was also a combined coalition between the political and aquaculture industries. For example, Vest-Finnmarkrådet and Frøya municipality reference Sjømat Norge; "Frøya municipality supports NFKK and Sjømat Norges consultation documents" (Frøya kommune 2022; M. Nielsen and Husby 2023).

The largest advocacy coalition identified within the political consultation documents was with the NFKK see Figure 9.

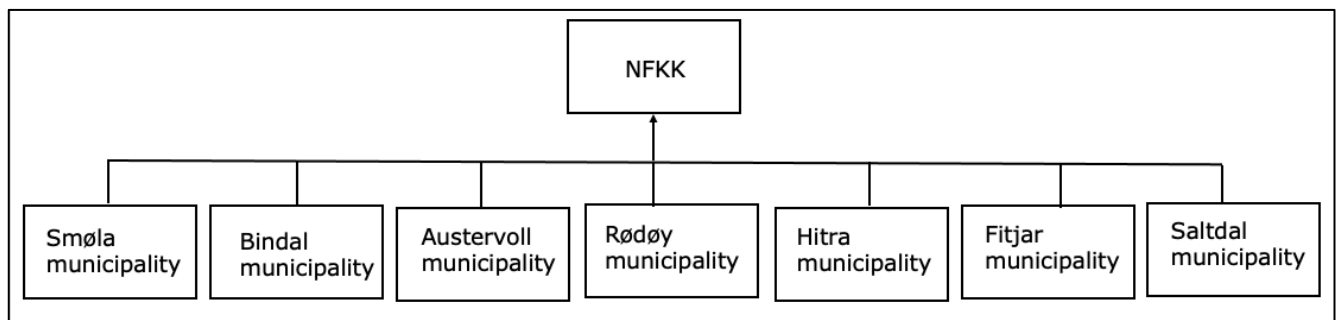


Figure 9. The largest advocacy coalition with NFKK; only those who sent identical papers as NFKK are listed in figure 9.

The NFKK was referenced by 15 political actors, 7 of which submitted NFKK's consultation document as their own. They agree with NFKK and what NFKK stated in their paper. Gratangen municipality sent their own consultation document, but they stated, "Gratangen municipality is a member of NFKK and support this [NFKK's] consultation document" (Gratangen kommune 2022). Another example of a municipality that referenced the NFKK was Salangen municipality that stated "Saugen municipality supports the consultation document from NFKK" (Saugen kommune 2022).

Of the 102 political consultation documents, 75 did not reference other actor's documents or cooperate in sending a document.

Many municipalities decided not to refer to other consultation documents or cooperate in sending consultation documents. Steinar Aspli (Sp) states that "probably many of the municipalities wrote their own, because they were interested in adding information about

what was important for their municipality and the various approaches" (Aspli, personal communication, 22.04.24).

5.2.6. After the consultation document deadline, January-March 2023

The deadline for sending a consultation document was 04.01.2023. After the deadline, there was much negativity in the news. Actors made statements like "the aquaculture industry both wants and can give more, but it has to happen in a way that secures future growth and industry development" and "the end of redistribution in Norway and a reversal of the positive development in Norwegian aquaculture" (Gudmundsson 2023; Pettersen and Lundquist 2023)

Per Lerøy (Ap) interacted with many different people, and experienced much negativity towards the RRT, even from colleagues in his own party. He gives an example from a discussion with a colleague from a large fish farming municipality: "[H]e was critical towards the party [...] municipalities where the industry created jobs has created jobs, will have a different view than us" (Lerøy, Personal communication 17.04.2024). However, Lerøy was convinced that the Government was not "turning off the lights along the coast" with their final suggestion of the RRT (Lerøy, Personal communication 17.04.2024).

Right before the government announced the final RRT proposal, the Conservative Party had their annual meeting and decided to propose an income-regulated production fee instead of the RRT (Knudsen 2023a). Trøndelag Ap concluded they would not stand behind the RRT even if the "Mother Party" did. They wanted to highlight that the industry had done a lot for the Trøndelag region, and that the RRT would not develop the industry (Trøndelag Arbeiderparti 2023). On the other side, Geir Pollestad from the Centre Party rejected the Conservative Party's suggested production fee, arguing that this would put smaller and medium-sized firms in an unfavourable position compared to the larger firms (Knudsen 2023b).

5.2.7 New proposal - Prop 78 LS (2022-2023) is published March 2023

On 28.03.23, the new proposal was presented in the form of a new law on taxation of aquaculture (RRT). This proposal was based on NOU 2019:18 and used the same arguments as the majority of the committee had used: Aquaculture has experienced increased profits in recent years, and the profits must be shared (Prop 78 LS (2022-2023)). Based on this reasoning, the aquaculture-tax-committee proposed a resource rent tax to collect some of the revenue from the industry and give it back to the commons (Prop 78 LS (2022-2023), 7).

The proposal implies that the ground rent tax will be imposed on commercial food and fish production in the sea. The tax is a form of cash flow tax, similar to petroleum and power plant taxation. In this context, cash flow tax is a tax on the profit, after operating expenses and salaries have been deducted. The tax in simpler terms is:

Revenue - operating expenses = surplus.

Prop 78 LS (2022-2023) proposed taxing the surplus at 35 %. The intention behind the tax is that the host municipalities and counties should receive increased income from aquaculture activities, so that local communities receive a larger share of the revenue created from natural resources found in these local communities (Prop 78 LS (2022-2023), 8).

Reaction and events after the newer RRT proposal

Sjømat Norge had their annual meeting the day before the new suggestion was presented to the public. Geir Pollestad and Bjørnar Skjæran were present and requested to do a separate briefing but were denied the opportunity. However, they were allowed to address the members from the stage. Torgnes explains: "They presented the 35 %, which came as lightning from clear skies. They tried to sell it as something very positive, that they had reduced the tax to 35 %. It was not received well. There was zero applause" (Torgnes, personal communication 05.04.24). Geir Pollestad describes the event as a strong experience:

It was totally calm. We held our segment in a dark conference room. We asked if they had questions, and it turned out they were going to demonstrate through silence. It was calm the whole time - no applause, no questions, nothing. And then we left (Pollestad, personal communication 21.05.2024).

There were mixed reactions after the news that the new RRT proposal. The aquaculture industry was raging. Sjømat Norge claimed there had been no real dialogue with the industry. Salmar was disappointed with the new suggestion, and Mowi stated that the new suggestion was really nothing new (Gussiås and Knudsen 2023; Redaksjonen 2023; A. Berge 2023).

The Socialist Left party was afraid that the remodifications might let the owners off too easy. The Red party wanted a higher percentage than 35. On the other hand, the Conservative Party disagreed with the new suggestion, since many in the industry and coastal communities were disappointed. The FRP was even more apparent: "the Government has not listened to the industry or taken the consultation documents into account when creating a new proposal" (Tornås 2023). On the positive side, the Mayor of Tromsø was happy with the suggestion and what it could mean for the municipality (Skog 2023)²⁵.

Before the vote regarding the RRT, there were primarily negative articles that were prominent in the media. Examples of statements during that time were: "This will be a bureaucratic hell", "It seems that Grimstad and Vedum have forgotten that it is the

²⁵ There were not many articles that was published with a positive reaction to the new suggestion of the RRT on aquaculture

people that have a Government”, and “-You will never go back to having these locally owned firms along the coast” (K. A. Berge 2023b; K. A. Berge 2023c; K. A. 2023a).

5.2.8 Experience with lobbying

Steinar Aspli describes the lobbying that happened before the vote. There was colossal pressure from actors along the coast. Trøndelag SP experienced problems with nominations because no one dared stand behind the Government’s proposal. Trøndelag SP approached the Government and asked them to partner with the Liberal Party and lower the tax percentage (Aspli, personal communication 22.04.2024). Egil Knutsen acknowledges that the lobbying was present, and that the industry knew where to focus the pressure (Knutsen, personal communication 11.04.2024). Per Lerøy from Austrheim Ap, on the other hand, was contacted regarding the tax by different actors but felt no pressure: “The only influencing that happened was done promptly and respectfully” (Lerøy, personal communication 17.04.24).

Pollestad describes the interaction with Sjømat Norge: “There was much less contact with the organisation. They were unwilling to join a discussion about if this tax would be implemented, [...] it seemed like they were trying a boycotting stance. Sjømat Norge had the attitude that could be described as; “we wanted to talk with those who agreed with us, and not you” (personal communication 21.05.2024). Pollestad says that the strategy Sjømat Norge chose, put some limitations on the industry. For example, when the Prime Minister and Pollestad invited some of the larger actors in the aquaculture industry to a meeting, “the only response received was “no, we are represented by Sjømat Norge”” (Pollestad, personal communication 21.05.24).

When the government first suggested an RRT on aquaculture, it did not foresee how much resistance it would receive. Pollestad explains that they “were met with a united front, consisting of large fish farming firms, local fish farming firms and municipality leaders along the coast” (Pollestad, personal communication 21.05.2024). However, he explains that it became easier to navigate when NFKK and Sjømat Norge split since “there was no longer a united front against the tax” (Pollestad, personal communication 21.05.2024). The split happened because several AP and SP municipality leaders had said yes to the new tax. Since they were part of NFKK, the NFKK was more accepting of the tax after the reduction from 40% to 35%. Therefore, was there a split between the front that Sjømat Norge and the NFKK had before the prop was presented (Pollestad, personal communication 21.05.2024; NFKK.no N.D).

5.2.9. The vote 31.05.2023

The vote took place on May 31st, 2023. First, the Socialist Left Party and the Red Party put forward an alternative proposal: They suggested a 44,5 % tax rather than 35 %. However, the proposal fell, with 21 votes to 148 (Stortinget 2023).

The Government's proposal was then adopted. It received support from the Governing parties SP and AP, in addition to the Liberal Party and Pasient Fokus (Stortinget 2023).

After their own proposal fell, also the Red Party voted for the Government's suggestion. Pollestad explains that "FrP had said that they would meet with all of their representatives, since the vote appeared to be so close [...]. However, the Red Party said that "we will not contribute to the FrP-game, so we will vote for." (Pollestad, personal communication 21.05.24).

The result was 93 votes for and 76 against. The decision was to implement a 25 % resource rent tax and change the production fee from 56 cents to 90 cents. In addition to the new tax, a basic deduction of 70 million NOK was introduced as well. This means that if a firm's surplus is lower than 70 million NOK, they do not have to pay the RRT (Stortinget 2023). This was a significant change from the original proposal in Prop 78 LS (2022-2023), which had a 35 % tax.

How the adopted proposal came about

Egil Knutsen describes the process that led to the compromise that gained majority in the Storting. The proposition was published in March, and the goal was to have a broad compromise at the Storting. There was no real possibility of convincing the Progress Party, since they never supported taxation on aquaculture, and the Conservative Party did not have enough support internally to be able to support the Government's proposal or enter into a compromise:

[W]e prioritised the Christian Party (KrF) and the Liberty Party because they will be part of the Government in 2025, 2029 or 2033. We wanted them to join us, for them to feel an ownership of the tax (Knutsen, personal communication 11.04.2024).

The government's discussions with the Christian Party went far. However, they did not follow until the end. Pollestad comments, "In 2017-2021, KrF was one of the more positive parties regarding an RRT. [...] It is a mystery to me that the KrF did not join the compromise" (Pollestad, personal communication 21.05.24).

The government tried to negotiate with the Socialist Left party, but it was clear that they could not agree because of SV's extensive conditions for their vote. The Liberal Party were also a part of the negotiation. Pollestad explains, "the Liberal Party agreed with the principle of an RRT [...] and it was important for us to achieve agreement across the political midline" (Pollestad, personal communication 21.05.2024). He further expressed that because of the concessions given to the Liberal Party, including a reduction from 35% to 25%, the Socialistic Left Party withdrew from the negotiations. Pollestad also met with Irene Ojala from Pasient Fokus and was promised their one vote, creating a majority in the Storting (see Figure 10) (Pollestad, personal communication 21.05.2024).

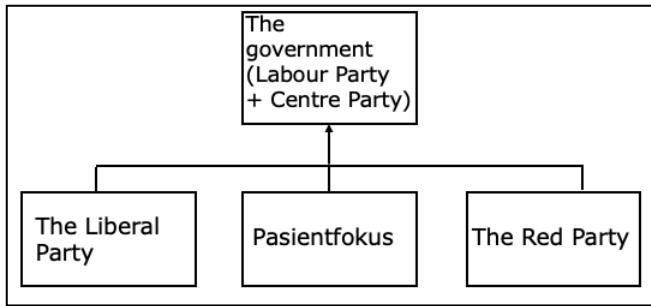


Figure 10. The final governmental coalition after negotiations.

Knutsen elaborates further on Pollesatd's explanation: "The Red Party was willing to vote for the government's suggestion if their suggestion were to lose. So, it was certainly a broad majority, but to be honest, it was not as broad as we had hoped. We had hoped to include the Christian Party. Even if they are not the biggest party, they are consistent in Norwegian politics" (Knutsen, personal communication 11.05.2024).

The actor's assessment of the future of the RRT

Firm B was not happy with the new tax, but they were glad the percentage had decreased (Firm B, Personal communication 10.04.2024). Steinar Aspli reflects on the position of the industry: "had they been a little smarter and accepted earlier that paying more back to the society is the right thing to do, then I believe that the RRT would not be a topic at all" (Aspli Personal communication 22.04.24). Paul Birger Torgnes also expresses that:

[I]t seemed like the actors were greedy and did not want to pay the tax. We have to take responsibility for not being good enough to communicate their willingness to pay the tax. I believe that most were willing to pay the tax, if it was designed in a way that did not harm the competitiveness (Torgnes, personal communication 05.04.2024).

Torgnes also believes that the industry could have been more positive if the tax had been for the whole aquaculture industry rather than only the fish farming industry (Torgnes, personal communication 05.04.2024). Pollestad corroborates in a way:

I believe that the industry would have had the chance to influence the tax much more if they had accepted the premises of an RRT earlier. They chose to argue against the tax as a whole and, therefore, did not have a decisive influence on how the tax turned out (Pollestad, personal communication 21.05.2024).

All interviewees believe the tax will stay in some shape or form. Egil Knutsen thinks that it will remain as it produces significant funds, even if some symbolic changes might be made, if there is a shift in the majority in the Storting (Knutsen, personal communication 11.04.2024). Per Lerøy deems that the tax will stay, but undergo some changes based

on experience from the implementation (Lerøy, personal communication 17.04.2024). Steinar Aspli also believes that the tax has come to stay and states simply, "[A] tax that is implemented, is not easily taken away" (Aspli, personal communication 22.04.2024). Geir Pollestad agrees with the other politician that the tax will remain and believes also the tax rate will be maintained (Pollestad, personal communication 21.05.2024).

Paul Birger Torgnes hopes that the tax adjustment will stimulate development and growth in the industry, since the tax will not be taken away (Torgnes, personal communication 05.04.2024). Firm B assumes that the present Government will not change the tax. If the majority in the Storting changes, someone could challenge the tax, but this is unlikely (Firm B, personal communication 10.04.2024). Lastly, Firm A states, "the tax has come to stay" (Firm A, personal communication 19.04.2024).

I have now outlined the process that led to the implementation of the RRT on aquaculture in the period between 2022/2023. Many had opinions, thoughts, and ideas about if there should be a tax and how it should be. Many tried to influence the outcome in their favour. The RRT was implemented in spite of opposition from actors against the tax working against the government and its partners. In the next chapter, I will discuss the relevant actors and advocacy coalitions from both cases 1 and 2 and see if I can identify why the RRT was implemented in 2023 and not in 2020 and if there was a change in the advocacy coalitions and how they worked to influence the decision in both cases. Then, I will discuss the institutional change of the RRT and how exogenous and endogenous acts could explain why the RRT was implemented in 2023 and not in 2020. The summary of the findings is presented in Figure 11. Below;

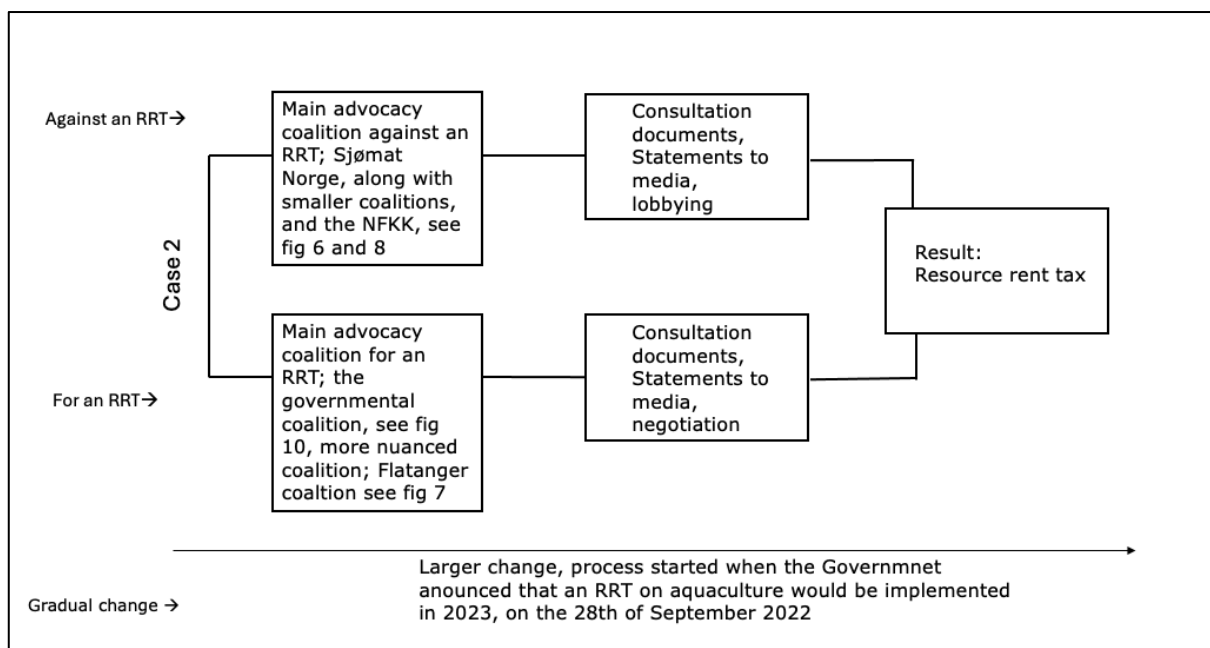


Figure 11. Summary of findings case 2

6.0 Analysis

In this chapter, I will discuss the research question, "Why was the resource rent tax implemented in 2023 and not in 2020?" in relation to the theory, the findings, and the relevant literature. I will first compare the cases in relation to coalitions, strategies and results. Then, I will discuss the characteristics of institutional change and explore whether it has affected the implementation of RRT.

6.1 Actors

Firstly, I will look at the actors. Following Emmenegger (2021), HI seemingly cannot alone explain how change occurs; actors also contribute to institutional change. Often, actors form coalitions to improve their chances of gaining influence. In cases 1 and 2, there was a clear presence of actors that could have influenced the decision not to implement an RRT on aquaculture in 2020 and to implement the RRT on aquaculture in 2023.

In order to identify the advocacy coalitions formed to influence the RRT on aquaculture, the main actors within the aquaculture taxation subsystem should be identified. The actors who tried to influence the decision in 2019/2020 and 2022/2023 were similar. Actors can be firms, organisations, municipalities, industry forums etc.

The aquaculture industry, such as industry forums and different actors within the aquaculture industry, had a clear presence in the media and sent many consultation documents to get the policymakers to side with them. For example, Sjømat Norge was prominent in the media regarding the organisation's views on the RRT both in case 1 and case 2. For instance, in 2019, Sjømat Norge stated that the tax would be "A robbery of the coast" (Redaksjonen 2019a), and in 2023, they criticised the government for the lack of communication with the aquaculture industry before implementing a new tax (Redaksjonen 2023).

The political actors were also heavily represented. District municipalities, county municipalities, political parties, and the NFKK all tried to influence the process. For example, the NFKK was prominent in the media in case 1, stating that an RRT on aquaculture would be disfavourable to the aquaculture industry, even if more income to the coastal municipalities were welcomed (Ole L. Haugen 2018; Ole Laurits Haugen et al. 2018). In 2022, the NFKK was less expressive in the media but had a clear presence in different consultation documents. Local and county municipalities also had a clear presence, mainly in the consultation papers in both cases.

A difference between case 1 and case 2 was the Government's engagement. In case 1, the committee behind the NOU 2019;18 had a clear presence in the debate, but without governmental support. This was clear after the political parties positioned themselves against the tax, even before the committee recommended it (Berge 2019a; Berge

2019b; Redaksjonen 2019b; Olsen 2019). In contrast, in case 2, the Government had a much more apparent presence in the debate, and tried to convince the actors that the RRT was a good idea. For example, Støre and Vedum explained that the RRT was needed because the aquaculture industry should pay more back to society in 2022 (Støre and Vedum 2022).

The fish farming industry was much more engaged in case 2 than in case 1, both in the media and by sending consultation documents. For example, Mowi and Salmar both appeared in the media, expressing concerns about layoffs and future investments, the development of the industry, and outsourcing in case 2 (Redaksjonen 2022; Haugan 2022; Bøe 2022). Another example is that only seven fish farming firms sent consultation documents in case 1, while in case 2, the number was 48. The lack of consultation papers by the fish farm industry in case 1 could be explained by Firm B. They stated that when the RRT on aquaculture was introduced, they viewed it as impossible and not a reality, so they did not feel the need to send a consultation document (Firm B, personal communication 10.04.24). One can assume that might have been the reason why other fish farms did not send consultation documents either.

6.1.2. Coalitions

Actors engaged in advocacy coalitions when they shared core policy beliefs (Li and Weible 2021; Nohrstedt et al. 2023). In both cases, there were advocacy coalitions present with shared core policy beliefs. Their belief does not fall under the category of deep core belief. Since a belief regarding an RRT is political and not, for example, a human right like free speech, which is a deep core belief (Li and Weible 2021; Nohrstedt et al. 2023). The same argument applies to secondary beliefs; because the policy is an institutional change, the change is sufficient to be regarded as a policy core belief.

I have identified coalitions through studying consultation papers; when an actors mention or support other actors in their consultation documents. I identified them as advocacy coalitions, because they represent and work towards a shared core policy belief, either for or against an implementation of a RRT on aquaculture.

Coalitions working against the implementation of the RRT

Coalitions are formed to support and help stabilise an institution or try to change it to suit its self-interest (Seitzl and Emmenegger 2019; Emmenegger 2021). In case 1, there were a few coalitions present. But one larger coalition was identified: the coalition between NFKK, Sjømat Norge and Norsk Industri (see Figures 2 and 4). Together, they worked to avoid the RRT and thus stabilise the institution, for instance proposing a "rent on area fee" instead of an RRT (NFKK 2020). The coalition became a reference point for many consultation documents. There was seemingly no similar coalition between the NFKK, Sjømat Norge and Norsk Industri in case 2. Sjømat Norge supported the NFKK, but NFKK seemingly did not support Sjømat Norge, in the media or in their consultation document (NFKK 2022), in case 2.

In case 1, multiple consultation documents leaned heavily on the NFKK. In all, 22 different actors referenced the NFKK's consultation documents, 16 sent identical papers and some incorporated NFKK's suggestion for a production fee in their consultation documents (see Figures 2, 3 and 4). This indicates that NFKK, its municipality members, fish farms and other aquaculture industry sectors could be considered an advocacy coalition because they shared the same deep political core values (Nohrstedt et al., 2023,131): no RRT on aquaculture. Also in case 2, the NFKK had a clear presence in the discussion, but they were mentioned in only 15 consultation documents. Seven out of these 15 sent NFKK documents as their own (see Figure 9). Thus, the NFKK was a smaller coalition in case 2.

Sjømat Norge had a clear presence in both cases 1 and 2, and in both cases, they stood behind the NFKK. In case 1, Sjømat Norge stated in their coalition paper that they stood by their cooperation agreement, and in case 2, that they fully supported the NFKK's consultation paper. This indicates a broad coalition between the two actors and their supporters in both cases- a united front working against the implementation of the RRT.

However, in case 1, Sjømat Norge were closely associated with the NFKK, since they were a part of the cooperation suggesting a "rent on area fee" with the NFKK and Norsk Industri (NFKK 2020). Of 16 actors referencing other actors in their consultation papers, five referenced only Sjømat Norge and not the cooperation between the NFKK, Sjømat Norge and Norsk Industri. The reason that so few actors referenced only Sjømat Norge could be that only 7 fish farms sent in consultation papers in case 1. In case 2, Sjømat Norge was referenced more often in the consultation documents. This time, there were single mentions of Sjømat Norge and no reference to cooperation with someone else in 22 consultation documents. Sjømat Norge still supported the NFKK in their consultation document (Ystmark 2023).

Also, in general, there was less of a cross-sectional coalition with the NFKK in case 2. Fewer fish farms and other aquaculture industry actors referred to the NFKK in their consultation documents (see Figure 9). The NFKK stood more alone this time. This could indicate that the message of the NFKK resonated with fewer actors in case 2 compared to case 1. In contrast, Sjømat Norge gathered a larger cross-sectional coalition than the NFKK in case 2. Their consultation document was referenced in political, fish farms and industry consultation documents (see Figure 8). This indicates that the message from Sjømat Norge resonated with a broader audience in case 2. It implies that their message corresponded with the different actors' deep core political values, as described by Nohrstedt et al. (2023). This support gave Sjømat Norge substantial weight in their fight to keep the institution stable. This corroborates the theory that a coalition is more likely to occur when the suggested policy involves more than one field (Emmenegger 2021; Seitzl and Emmenegger 2019). As shown, cross-sectional coalitions may not have occurred in any of the cases if the RRT had not affected more than one field.

Also, the smaller coalitions were seemingly against the RRT in cases 1 and 2 (see Figures 3 and 6). Thus, they shared the same deep political core values as NFKK and Sjømat Norge. Through their consultation documents, they supported the NFKK-Sjømat Norge coalition in both cases, contributing to a stronger force against implementing the RRT.

This aligns with Nohrstedt et al. (2023) and their description of why an advocacy coalition is created when actors share deep core political values (Nohrstedt et al. 2023).

Coalitions working for the implementation of the RRT

In case 1, no clear coalition aimed at challenging the institution and push for institutional change in the form of an RRT on aquaculture was identified. The majority of the Committee that created the NOU 2019:18 stood seemingly alone in challenging the institution. This indicates that the actors in favour of the RRT were weaker than the coalitions working to stabilise the institution and, therefore, were less likely to succeed. This corresponds with Emmenegger (2021). This is also reflected in the result: the NFKK and Sjømat Norge coalition “won”; an RRT on aquaculture was not implemented. However, a production fee was introduced, and the institution was thus not kept as it was. A smaller change was applied to the institution (taxation of aquaculture). The goal of the industry was seemingly to have as little change as possible, and the production fee was a compromise between the government and the industry. This will be discussed in chapter 6.2.1.

In contrast to case 1, an identifiable coalition that was challenging the institution appeared in case 2. There had been a change in the political environment, the new government (Støre-cabinet) had other deep political core values than the Solberg cabinet in case 1. The Støre-cabinet wanted to implement the RRT on aquaculture, and the goal to change the institution was shared by their coalition in the Storting, which consisted of The Labour Party, the Centre Party, the Liberal Party, the Red Party and Pasient Fokus (see Figure 10) (Pollestad, personal communication 21.05.2024). This coalition was based on the same core political beliefs: the aquaculture industry, more specifically, the fish farming industry, should and could pay more to the collective (Prop 78 LS (2022-2023); Knutsen, personal communication 11.04.2024).

In case 2, more than in case 1, there were coalitions with a more neutral view on the tax. The tax was not wanted as suggested, but there was acceptance, and some consultation documents reflected a focus on alternative or revised suggestions. An example is the Flatanger Næringsråd coalition, where different industries, fisheries and learning institutions joined forces in the public hearing. They clearly stated their stance against an RRT, but they also supported Trøndelag County municipality, which “accepted” that there would be an RRT but urged for the RRT to be implemented a year later so that the suggestion could be better reviewed before implementation (see Figure 7) (M. Løfsnæs et al. 2023). This cooperation also indicated a larger Trøndelag coalition.

Winning and losing coalitions

A change or the stabilisation of the institution will create winners and losers (Melås, Vik, and Farsund 2024). In case 1, the Sjømat Norge and NFKK coalition could be viewed as the winner, while in case 2, the Government was the winning coalition.

In case 1, the winning coalition, the Sjømat Norge/NFKK coalition, had a very clear presence and could be regarded as the dominant one. This corresponds with Nohrstedt et al. (2023) when they hold that the dominant coalition is most likely to win policy

disputes. The NFKK and Sjømat Norge won the dispute over whether an RRT on aquaculture should be implemented or not. They achieved their goal and managed to lobby for a production fee, which was suggested and implemented (Ystmark 2020; Nettverk fjord- og kystkommuner 2020; Meld. St. 2 (2019–2020)). In case 2, however, the winner was the governmental coalition. Even with a significant resistance coalition consisting of Sjømat Norge supported by smaller coalitions, the winning coalition managed to achieve their goal and implement the RRT on aquaculture. The government coalition was the dominant one in case 2, and, thus, also this case could verify Nohrstedt et al.'s (2023) theory.

Consultation papers and media coverage are factors that could explain which coalition would win and lose. In case 1, 106 consultation documents and 71 media articles were against an RRT. This could explain why the Sjømat Norge/NFKK coalition won. Because of the negative attention to the tax in the media and the massive support the coalition received through the consultation documents, they could have influenced the sitting government and the other legislatures to choose the second option; production fee, to compromise. However, also in case 2 there was an overwhelming amount of negative consultation documents and articles regarding the RRT. There were 291 consultation documents against and only 68 for the new tax. So how come the Government coalition still won in case 2? One important element is that in case 1 there were no clear coalitions in favour of the RRT in case 1. Thus, it could be difficult to challenge the dominant Sjømat Norge/NFKK coalition. In case 2 there was a strong coalition favouring the tax; the governmental coalition (see Figure 10). Also, more documents were focused on alternative suggestions rather than flat-out rejecting the tax, for example, the Flatanger coalition (see Figure 7) (M. Løfsnæs et al. 2023).

Another difference was that in case 2 many actors sent consultation documents without mentioning or cooperating with other actors. There were fewer coalitions than in Case 1. Two of the respondents said that the reason for the more single coalition papers without coalitions was the desire to express their self-interest more clearly and describe the implications the tax would have directly on the actors alone instead of as a group (Aspli, personal communication 22.04.24; Firm A, personal communication 19.04.24). Thus, the focus on self-preservation could have been stronger than in case 1, where there was more focus on convincing the government to propose an alternative to the RRT, namely the production fee. There was a more concentrated force against the RRT in case 1 than in case 2, where seemingly the interest may have been similar, but more scattered between the actors.

Another factor that could have turned the tables on who was the winning coalition in case 2 was that the Sjømat Norge/NFKK coalition was seemingly weaker. One can speculate that the NFKK did not have the same relation to Sjømat Norge as in case 1, since the NFKK does not mention Sjømat Norge in the media or their consultation documents (NFKK 2022). This is in contrast to case 1, where the NFKK, Norsk Industri and Sjømat Norge created a proposal together and often agreed in the media (NFKK and Sjømat Norge) (NFKK 2020; Pressemelding 2018b; Ole L. Haugen 2018). This observation suggests that they did not work as closely together as in case 1, indicating a split. One of the interviewees confirms this. He stated that after the Prop 78 LS (2022-

2023) was presented, there was a split in the united front formed by the Sjømat Norge/NFKK coalition. The split occurred because the modified RRT on aquaculture proposed in Prop 78 LS (2022-2023) resonated with a more significant number of the municipality leaders along the coast. They were more positive to the RRT, because an increased share of the funds would go to the municipality (Pollestad, personal communication 21.05.2024). This indicated that the coalition no longer shared the same deep core political values and, therefore, did not continue their cooperation. This confirms Nohrstedt et al. (2023) when they hold shared deep core beliefs as a prerequisite for the formation of coalitions.

6.1.2. Strategies used by the coalitions

According to Weible (2006), coalitions use different strategies to attempt to either influence institutional change or block change. The six forms of resources or strategies are access to legal authority, swaying public opinion, mobilising local support, spinning information, strong leadership and financial resources (Weible 2006).

The coalitions in cases 1 and 2 used some of these strategies to influence the policy process. There was seemingly no excessive use of financial resources by the different corporations or major mobilisation attempts that influenced the tax being implemented in 2023 and not in 2020. These strategies, will therefore, not be discussed further.

Access to legal authority

Access to legal authority can influence the success of a coalition in achieving its goals. For example, having the legislature on your side is a considerable advantage (Weible 2006). This is corroborated in both cases. In case 1, the NFKK/Sjømat Norge coalition (Figures 2 and 4) and the smaller coalitions, as seen in Figure 3, knew that the largest political parties in their annual meetings had announced that they were not supporting an RRT on aquaculture. This included the parties²⁶ in office (Berge 2019a; Berge 2019b; Redaksjonen 2019b; Olsen 2019). With this knowledge, technically speaking, the coalition had access to legal authority because they knew that the majority in the Storting had come to a compromise not to support the RRT. However, in case two, the legislature's allies were no longer with the Sjømat Norge/NFKK coalition. The winning coalition in case 2 consisted of the sitting Government (the Labour Party and the Centre Party) and, after negotiations, the Liberal Party and Pasientfokus (see Figure 10). By enlarging the coalition to a cross-political coalition, the Government created the winning coalition based on a majority in the Storting (Knutson, personal communication 11.04.2024; Pollestad, personal communication 21.05.24). The Governmental coalition now had the legal authority and majority to implement the RRT on aquaculture and thus create institutional change in 2023.

To gain the legislature's support, both sides tried to influence them. This is what drives an institution to change or to remain stable (Melås, Vik and Farsund 2021; Seitzl and Emmenegger 2019; Emmenegger 2021). In case 1, the NFKK started early by influencing the composition of the committee that created the NOU 2019:18, in hopes that they could influence the suggestion they would produce. The NFKK managed to

²⁶ The Conservative Party, The Progress Party and The Liberal Party

have their desired candidate be a part of the committee and had the opportunity to discuss their views with the members (Aspli, personal communication 22.04.2024). This might have strengthened the NFKKS stance against the RRT on aquaculture and could have influenced the minority's suggestions in the committee.

In case 2, no such committee was present, so this time there were no openings for the NFKK or Sjømat Norge to "have their people" in the process. The government wanted the tax, but they did not have as many legislatures needed to pass the tax. So, they discussed with the other parties with legislatures in the Storting to try and gain more support for their side. Initially, the Christian Party and the Socialist Left Party were open to joining the government's advocacy coalition, but in the end, they did not join (Pollestad, personal communication 21.05.2024; Knutsen personal communication 11.04.2024). The Liberal Party's demand for a lower tax rate of 25% was a deal breaker for the Socialist Left Party, and initially for the Red Party as well, as they believed that the change went against their political belief, and they pulled out of the coalition. This is validated by one interviewee's statement that there were differences between the governmental parties and the Socialist Left Party and that the decisive element for them to leave the negotiations was the lower tax rate (Pollestad, personal communication 21.05.2024). The same thing might have happened with the Christian Party (Knutsen, personal communication 11.04.2024). This element confirms Nohrstedt et al. 2023, when they identify shared core policy belief as a prerequisite for the formation of coalitions.

Those opposing the tax in cases 1 and 2 attempted to influence the legislature through their consultation documents. For instance, they tried to influence the legislatures by expressing the consequences the tax would have on the aquaculture industry and the local communities (see table 2 and 3). However, in case 2, more accepting documents were also sent in, focusing more on amendments rather than outright rejection. An interesting element here is the Trøndelag-coalition (see Figure 7), who expressed that they wanted the government to move the implementation to 2024, thus not strictly rejecting the tax (M. Løfsnæs et al. 2023). This could be seen as a signal for the governmental coalition that they could gain more support if they adjusted their original suggestion. In hindsight, we also know that this is what happened; the proposal was adjusted and adapted (Prop 78 LS (2022-2023)).

Swaying public opinion

In case 2, the coalition working for the implementation of the RRT (the governmental coalition) was more active than in case 1. Some single actors were supportive in case 1, but this was mostly those who had suggested the RRT on aquaculture in the committee. There was less support from external actors. In case 2, this changed. With an identifiable advocacy coalition in favour, their presence in the media was more recognisable. The leaders of the governing parties, for example, were vocal in the media, stating that they wanted the tax because the aquaculture industry could and should give more back to the collective and especially the host municipalities (Vedum and Støre, 2022; Haugan et al. 2022). They were also vocal when for example Lerøy, Salmar and MOWI expressed threats of layoffs through the media (Redaksjonen 2022; Haugan 2022; Bøe 2022). Vedum and Pollestad in the media both acknowledged the concern and reassure the

concerned parties that the tax would not have major negative effects and would be kept in mind in the further process (Holmes and Haugan 2022; NTB 2022). By being more vocal, the governmental coalition's stance was more prominent than in case 1, where seemingly no positive articles regarding the tax were present from the government. Their increased vocality could be viewed as a strategy to turn public opinion, which, according to Weible (2006), is essential for a coalition to influence change successfully.

In case 1, the NFKK/Sjømat Norge coalition effectively used the media to spin its narrative and shape public opinion in its favour. For example, it appealed to rural communities by proclaiming that not enough of the profits would go to the host municipality, thus creating a divide between central and district governments (Pressemelding 2018b; Ole L. Haugen 2018). In case 2, Sjømat Norge criticised the process in the media. Also, smaller firms also criticised the lack of communication between the government and the industry (Vassbotten 2022; Hammernes 2022)

Åm's (2021) article found that the suggested RRT failed in 2020 because the salmon lobby shaped the narrative to their advantage. The lobbying made the Government and political parties afraid to support the suggestion. The public opinion regarding RRT had become overwhelmingly negative, and this created fear. This is corroborated by Egil Knutsen's description of the Labour Party and how they chose not to support the RRT to avoid unfavourable exposure before the election (Knutsen, personal communication 11.04.2024). However, in case 2, even with the overwhelmingly negative opinions in the media and the narrative necessarily not in the governmental coalition's favour, they still managed to implement the tax. This shows that having the public opinion and the narrative shaped in your favour does not necessarily imply that you will win. In case 2, this could be explained by the fact that the government had secured the legislature: Opposite of the NFKK/Sjømat Norge coalition, the governmental coalition seemingly did not use as many strategies to try to achieve success. This could have been because they had achieved a broad compromise and a majority in the Storting (Pollestad, personal communication 21.05.2024).

According to Weible (2006), swaying public opinion and spinning the information to benefit the coalition can lead to change or stabilisation. This might be correct, but the study of the two cases in this work indicates that swaying public opinion and the narrative in favour of your coalition is not sufficient to secure a win for your coalition. Other forms of resources might be more important, such as access to legal authority.

Strong leadership and coordination

Weible (2006), Emmenegger 2021, and Seitzl and Emmenegger (2019) hold that skilful leadership is needed for a coalition to succeed.

In case 1, The NFKK/Sjømat Norge were clear leaders in their coalition. They had multiple consultation documents supporting their suggestion of a rent of area tax in addition to the production fee (NFKK 2020, Ystmark 2020; Nettverk fjord- og kystkommuner 2020) (see Figures 2 and 3). The NFKK also experienced that several municipalities sent in NFKK's consultation documents as their contribution to show their

unity (see Figure 4). This coordination indicates strong leadership by NFKK. The strong coordination level between Sjømat Norge, NFKK and the smaller coalitions could be one of the reasons why the RRT was not implemented in 2020, and this might thus correspond with the writings of the scholars referenced above that skilful leadership is needed for a coalition to succeed.

In case 2, the coordination between the NFKK and Sjømat Norge coalitions was weaker. A respondent validates this observation, claiming that after Prop 78 LS (2022-2023) was presented, there was a split within the NFKK and Sjømat Norge coalition. Since the NFKK and its members found that the revised version of the suggestion better accommodated their goals, and Sjømat Norge was still firmly against the tax, there was eventually a split (Pollestad, personal communication 21.05.2024). This indicates a wavering in the NFKK position regarding the revised suggestion in prop 78 LS (2022-2023) and that they now indirectly supported the winning coalition. This might have given the governmental coalition more confidence to implement an RRT on aquaculture. It was at least easier to account for their concerns and suggestions after the split from Sjømat Norge, according to Pollestad (Pollestad, personal communication 21.05.2024).

An additional point in case 2 is that one could imagine that some firms and municipalities waited for different actors, such as Sjømat Norge, to make the first move and work on their behalf. For example, the major firms who answered that "we are represented by Sjømat Norge" when invited to a meeting with the government (Pollestad, personal communication 21.05.2024) gave the responsibility of fighting for their goals over to Sjømat Norge. But, as Firm B stated, Sjømat Norge is a large interest group with many members, and it is challenging to cater to everyone's needs (Firm B, personal communication 10.04.24). This example seemingly matches Emmenegger's (2019) belief that a collective action problem can hinder a coalition from getting results. The collective action problems are waiting for another actor to act for them or an actor to act before acting for them.

A more significant difference between the two cases was that in case 1, no coalition really fought for implementing an RRT on aquaculture. It seems that there was weak coordination between those who were for an RRT, and they did not come across as a united front like the NFKK/Sjømat Norge coalition. The activities of the NFKK/Sjømat Norge coalition and minor coalitions evidentially overshadowed the coalitions working to implement an RRT. This also coincides with Li and Weible (2019) and their theory that advocacy coalitions can explain the absence of change. In case 2, however, we know that there were strong coalitions working for change, and they had a clear leader: the government. The Government coordinated with their coalition partners by trading a vote in the Storting against something the coalition partners wanted incorporated in the suggestion, for example, lowering the tax rate to 25% as the Liberal Party requested (Pollestad, personal communication 21.05.2024). This strengthens the arguments that an institutional change cannot happen without interventions of coalitions and that policy change or absence of change can be explained by activities orchestrated by coalitions (Seitzl and Emmenegger 2019; Emmenegger 2021; Li and Weible 2019).

To sum up, we see that the winning coalitions in both cases 1 and 2 had strong leadership: the NFKK/Sjømat Norge coalition in case 1 and the Government coalition in case 2. These findings support Weible's (2006) theory that strong leadership is necessary to achieve success in influencing change.

The losing coalition influence

It is essential to note that even if the losing coalition in case 2 (Sjømat Norge and other smaller coalitions) did not win, they did influence the outcome. In the public hearing, concerns were expressed about, for instance, the high tax rate of 40 %, the basic deduction being set at the amount of kg and not a fixed price and the situation of smaller fish farms (Brevik and Bøhlerengen 2023; Flo Sjø nettverket 2023; Kvarøy fiskeoppdrett 2023) (see table 3). Pollestad said they considered these concerns (Pollestad, personal communication 21.04.2024), and in Prop 78 LS (2022-2023) the tax rate had been reduced to 35 % and the basic deduction was set at the fixed price of 70 million NOK (Prop LS (2022-2023)). Pollestad explained that this was to accommodate the industry and concerns presented in the consultation documents (Pollestad, personal communication 21.04.2024).

However, Pollestad and Aspli commented that the aquaculture industry could have had more influence if they had been more open to communication with the government and open to being taxed in some form (Pollestad, personal communication 21.05.24; Aspli, personal communication 22.04.2024). For example, the tactic of not responding to Pollestad and Bjørnar Skjæran when they presented the Prop 78 LS (2022-2023) at Sjømat Norges annual meeting, made it more difficult to take their views into account (Pollestad, personal communication 21.05.2024). Torgnes also shared this reflection and stated that the industry should have been more vocal about being open to paying more tax and that the form of the tax was the problem (Torgnes, personal communication 05.04.2024).

These findings regarding the losing coalition influence indicate that situations might not be seen as a simple win or lose between different coalitions. Even the losing coalition might win some, and the situation between the aquaculture industry and the government as regards RRT indicates that a dialogue with the other (and stronger) coalition might be a strategy that can maximise your influence.

6.2. Institutional change

I have accounted for ACF and how coalitions have emerged and worked on influencing institutional change. Now, I will discuss whether institutional change happened in 2020 and 2023. First, I will distinguish between the production fee and the resource rent tax on aquaculture and determine what constitutes an institutional change. Then, I will look at each case's endogenous and exogenous events and suggest what form of institutional change might have occurred.

6.2.1. What form of institutional change

Change is inevitable, but the form of change may vary. As referenced earlier, scholars have, for instance, distinguished between minor and major institutional change (Nohrstedt et al. 2023). A minor change occurs when the institution is changed, but the technical requirements of the institution and the goals are still intact. Major change has occurred when the institution, and also its goals are changed. In addition, Peter Hall discusses first-, second- and third-order change (Melås, Vik, and Farsund 2024). In both cases, there was some form of institutional change. The huge financial surplus in the aquaculture industry appeared as a phenomenon that the existing tax system did not address to everyone's satisfaction. SV, for example, proposed a production compensation in 2018 because the existing tax system was not sufficient (Fylkesnes et al. 2017-2018). This resulted in a committee being proposed to evaluate taxation of the aquaculture industry (Inst. 338 S 2017-2018). This indicates that politically, some form of change was needed.

In case 1, a moderate production fee was added to the existing taxation institution to address the growing surplus in the aquaculture industry. However, the goal was not to totally change the settings and goals of the tax system for aquaculture. The fee appeared as a continuation of the existing system. Therefore, in conformity with Nohrstedt et al. (2023), I regard this as a minor change. This change can also be labelled a first-order change according to Peter Hall's theory (Melås, Vik, and Farsund 2024).

In case 2, a resource rent tax on aquaculture was adopted. This changed the setting in the institution of taxation of aquaculture dramatically. The overall goal was the same: to have the aquaculture industry pay more. But the basis for the taxation on aquaculture had changed: the tax now explicitly took the form of payment for the use of the common resources (Prop 78 LS (2022-2023)). In conformity with the criteria from Melås, Vik and Farsund (2024) and Nohrstedt et al. (2023), I consider the institutional change in case 2 to be a major. One could discuss whether this change is a second or third-order change according to Peter Hall's system. According to the criteria, I consider it a second-order change, since the basic tax system generally was maintained, even if the RRT represented a big change. For the change to be considered a third-order change, the old tax system would have to be totally scrapped and replaced.

Form of change

As referenced above, scholars have identified five forms of change: drift, layering, displacement, conversion and exhaustion (Streeck and Thelen 2005; Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024).

In case 1, the starting point was the suggestion from the Socialistic Left party about more tax (production compensation) that, after discussions, resulted in a committee that would evaluate the taxation of aquaculture. The committee produced the NOU 2019:18. It found that there was a growing surplus in the aquaculture industry that needed to be addressed (Fylkesnes et al. 2018; Inst. 338 S 2017-2018; NOU 2019:18). The response to the fact of a growing surplus was a production fee, introduced in 2020. A more drastic change, in the form of an RRT, was initially suggested in the NOU 2019:18. However,

the Storting did not agree. Still, the compromise was that a committee would consider a new form of taxation for the industry (Inst. 338 S 2017-2018; NOU 2019:18). The majority suggested an RRT as the way to tax aquaculture, but the suggestion was met with much resistance from political actors and the aquaculture industry. For example, the Conservative Party, Centre Party, Progress Party and Liberal Party voted against a possible RRT in their annual meetings (Berge 2019a; Berge 2019b; Redaksjonen 2019b; Olsen 2019). Another example was Sjømat Norge, who stated that it was a robbery of the coast to even imagine an RRT (Redaksjonen 2019a). According to Egil Knutsen from the Labour Party, the lobbying against the RRT created much uncertainty in the Storting about an RRT (Knutsen, personal communication 11.04.2024). The Government (Solberg-cabinet) then proposed a production fee (Meld. St. 2 (2019–2020)). Paul Birger Torgnes from Torghatten Aqua called the production fee a compromise since there was a fee but not an RRT (Torgnes, personal communication 05.04.2024).

In case 1, the production fee was a clear response to the growing surplus in the aquaculture industry, that was not being “addressed” to everyone’s satisfaction by the existing tax institution. A more radical change, in the form of an RRT, was proposed but did not gain sufficient support (NOU 2019:18; Meld. ST.2(2019-2020)). The fee was implemented instead of the RRT and was thus seen as a compromise. Since there was not sufficient support for a larger change in the institution, the Storting adopted the fee, which addressed the external factor to some extent but did not cause large changes within the institution. The fee was an addition to the existing fees and taxes that the aquaculture industry was already paying, and thus, appeared as a form of maintenance of the institution. The basic logic of the institution was not altered.

Based on this consideration of elements from Mahoney and Thelen (2010), Melås, Vik, and Farsund (2024) and (Streeck and Thelen 2005), I identify that the institutional change in case 1 is caused by drift. Since new rules were introduced, one could discuss if also layering appeared in case 1, but the logic of the institution appeared to be intact to such a degree that I assess that layering did not appear (Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024; Streeck and Thelen 2005). The production fee was just another form of taxation within the existing system, maybe equal to raising the taxation percentage or adjusting calculation methods. I regard displacement, conversion and exhaustion as more radical forms of change, that do not fit the situation in case 1.

Whether the change in case 1 was sufficient to maintain the institution or not, this was as far as the Storting were able to go in 2020. Knowing what happened shortly after, it is evident that the change was probably not sufficient to address the growing surplus in the aquaculture industry. In case 2, the institutional change was a clear response to the external changes that the existing tax system, including the new production fee, did not handle to everyone’s satisfaction. The growing surplus in the aquaculture industry was still a factor. In addition, there was now a stronger need to finance the national budget because of rising energy prices and the war in Ukraine. In the words of Egil Knutsen from the Labour Party and Geir Pollestad from the Centre Party, the solution was to implement RRT on aquaculture to fill the hole in the national budget due to societal and political environmental changes (Knutsen, personal communication 11.04.2024; Pollestad, personal communication 21.05.2024).

The RRT on aquaculture is an addition to the existing taxation regime for aquaculture. The system, as such, was not scrapped (Mahoney and Thelen 2010; Melås, Vik, and Farsund 2024; Streeck and Thelen 2005). Thus, the change appears as some form of maintenance, and one could argue that this is institutional change through drift. However, the RRT on aquaculture also brought more substantial change to the institution - it is a new form of taxing aquaculture that has not been applied before (Lea and Bøe 2022). The RRT is a new rule that is layered over the existing taxation of the aquaculture industry, such as the production fee and property tax. One could also argue that the institutional change in case 2 had elements of conversion since the changes in the environment in society and politics meant that the new government (Støre-cabinet) had a new goal and needed financing to achieve these goals. In addition to the latest political environment, there were changes in the society, with the rising energy prices and cost of living (Pollestad, personal communication 21.05.2024; Knutsen, personal communication 11.04.2024).

The institutional change in case 2 does not only fit one of the forms of change that Mahoney and Thelen (2010), Melås, Vik and Farsund (2024) and Streeck and Thelen (2005) discuss. I find that the implementation of RRT in 2023 is an institutional change with elements of layering and conversion (Mahoney and Thelen 2010; Melås, Vik and Farsund 2024; Streeck and Thelen 2005). I do not find elements in cases 1 or 2 that indicate that discussing displacement and exhaustion is irrelevant.

Endogenous and exogenous actions

An institution may change due to either exogenous or endogenous factors or both. In case 1, we saw a minor institutional change, the introduction of a production fee, while in case 2, there was a major change, the introduction of an RRT. I will now investigate how exogenous and endogenous factors, separately and in combination, affected the changes in cases 1 and 2.

In case 1 there were endogenous processes and factors present, such as the committee creating the NOU 2019:18, including the proposal to implement an RRT on aquaculture. Still, as suggested by Bringham and Moses (2021) and Åm (2019), there was a lack of political will to implement the RRT. This is reflected in the media, where multiple parties stated that they were not behind an RRT, regardless of what would be published in the NOU 2019:18 months later (Berge 2019a; Berge 2019b; Redaksjonen 2019b; Olsen 2019). Egil Knutsen (AP) corroborates the statement and describes how the Labour Party, in opposition at the time, wanted to win the election in 2021 and, therefore, found it safest not to support the controversial tax in 2020 (Knutsen, personal communication 11.04.2024). There was also a lack of political will on behalf of the Government consisting of the Liberal Party, the Christian Party, and the Conservative Party: They proposed the less controversial institutional change, the production fee, rather than the RRT (Stortinget 2020; Meld. St. 2 (2019–2020)). The government was also a minority in the Storting at the time. Therefore, a conjecture is that the Government, similar to The Labour Party, did not dare to propose any drastic changes that could be unfavourable in the next election, especially since they no longer had the majority in the Storting. The

Progress Party, their former government partner, had made a clear stance against the RRT in 2019 (Aspli, personal communication 22.04.2024; Berge 2019a).

Another assumption about why there only was a minor change in case 1, is that there was no external shock to provoke a drastic change, combined with the predestined hostile political landscape towards an RRT. There were no "grounds" to implement a tax that would prompt a major change in the institution. This aligns with Mahoney and Thelen (2010), Capoccia (2016), and Streeck and Thelen (2005) and their theory that change can happen with either exogenous or endogenous actions. It seems that drift was possible without the external shock but not a larger change, such as the RRT on aquaculture. There was seemingly no desire or external shock that could prompt the Government to pursue a major controversial institutional change in 2020.

Also, in case 2, there were endogenous actions present. An extensive process had been conducted, including the release and public hearing of NOU 2019:18. The RRT had already been investigated, prepared, and was ready to be implemented. This process could be understood as the endogenous action that prepared the institution for a change. But this time a major change happened. Contrary to the aquaculture industry's claim that the suggestion came as lightning from clear skies (Torgnes, personal communication 05.04.2024), one could argue that the implementation of an RRT was not that far-fetched since the RRT had been a possibility already in 2020.

The reason behind the sudden implementation was speculated to be the Government's need for funds (Aspli, personal communication 22.04.2024; Torgnes, personal communication 05.04.2024; Firm A, personal communication 10.04.2024). These assumptions were confirmed by Knutsen (AP) and Pollestad (SP) in interviews for this study. They explained that the RRT on aquaculture was primarily proposed to help reduce societal differences. However, due to the energy crisis in Europe caused by the war in Ukraine, a hole in the national budget appeared and created a need for funds. The government concluded that the RRT would be the best solution (Knutsen, personal communication 11.04.2024; Pollestad, personal communication 21.05.24).

In case 2, the war in Ukraine can be seen as an exogenous shock. This shock gave the government the political will to propose such a controversial change in the institution regarding the taxation of aquaculture. This is supported by the knowledge that the government decided to implement an RRT on aquaculture in the spring of 2022 after the war in Ukraine broke out (Knutsen, personal communication 11.04.2024; Pollestad, personal communication 21.05.2024). However, according to Mahoney and Thelen (2010), this shock alone cannot explain the institutional change the RRT brought to the aquaculture industry. However, as shown above, endogenous actions were also present, in the form of the NOU 2019:18 and the proposed RRT.

There were speculations that the civil servants were not satisfied with the disregard of the RRT on aquaculture in 2020 (Firm A personal communication 19.04.2024; Torgnes, personal communication 05.04.2024). One might speculate further that the civil service

was quick to bring the RRT up again to the new Government elected in 2021 to fill the gap in the national budget. This speculation of disappointment in the civil service, combined with the finished NOU 2019:18 with an investigated RRT on aquaculture, can show that the institution was, on some level, prepared for change before the exogenous shock from the war in Ukraine in 2022. The endogenous factor and exogenous shock could have laid the ground for the major institutional change. This aligns with Mahoney and Thelen (2010), Capoccia (2016), and Streeck and Thelen (2005) and the statement that endogenous factors combined with exogenous shocks can cause institutional change. The endogenous and exogenous factors allowed the government to implement a larger institutional change through layering and conversion.

We see that in both cases 1 and 2 there were quite similar endogenous processes present. In case 2, in addition to endogenous action, an exogenous shock in the form of the budget deficit and the war in Ukraine was present. In case 1, there was institutional change, while in case 2, there was a major institutional change. This suggests that endogenous actions alone can lead to minor changes, while for major changes to happen, also exogenous shock are needed in addition.

6.3 Why was the RRT on aquaculture implemented in 2023 and not in 2020?

As explained, the situation as regards taxation on aquaculture was quite similar in 2020 and 2023. The profit in the industry was growing and the tax system did not deal with this phenomenon to everyone's satisfaction. The actors were the same - the industry, the local-, regional and central government. Yet, the major institutional change, that was impossible in 2020, happened in 2023.

One of the main factors that can explain that the major institutional change happened in 2023, rather than in 2020, was the coalition's access to legal authority. To implement a tax as controversial as an RRT on aquaculture, the winning coalition needed access to legal authority, it needed the majority in the Storting. In case 1, the majority in the Storting did not support an RRT (Stortinget 2020).

In 2023, the Government coordinated with other parties to secure the majority in the Storting, giving them a considerable advantage (Pollestad, personal communication 21.05.2024; Knutsen, personal communication 11.04.2024). Also, the coalition against implementing the RRT was weaker and less united in case 2. One could assume that this lack of unity made the Government and its coalition (see Figure 10) take a chance on implementing the tax. It is my assessment that, without the stronger coalition in case 2, the RRT on aquaculture would not have been implemented in 2023, and the possible implementation of the RRT would not have been prevented in 2020 without the works of opposing coalitions in case 1.

One significant difference between the two cases is that in case 1, there was an alternative suggestion to the RRT on aquaculture: the production fee (NOU 2019:18). In case 2, there was no second option; it was either the RRT or no RRT. Thus, there were no coalitions working to establish or promote another suggestion in case 2. In addition, more actors sent consultation documents alone, rather than together. This was to show

the Government that many more were against the tax (Firm B, personal communication 10.04.2024; Aspli, personal communication 22.04.2024), but it also made the opposition less united. There was also the fact that in case 2, the consultation papers were more nuanced than in case 1. The Government and its winning coalition might have viewed the documents proposing adjustments as an indirect green light to implement the tax since they knew there was a possibility that more actors would support the coalition's proposal, with some adjustment in case 2. This seemingly was the case for the NFKK who was happy with the adjustments (Pollestad, personal communication 21.05.2024)

Lastly, a significant difference between cases 1 and 2 is that in 2020, there was no exogenous shock that could shift the winning coalition's deep political core beliefs enough to make them agree with the implementation of the RRT. Combined with the less visible coalition on the other side, the winning coalition in 2020 had strong arguments against the major institutional change. A compromise was made, and the production fee was introduced in 2020 (Meld. St. 2 (2019–2020)). In 2023, this had changed: an exogenous shock (the Ukrainian war) gave the Government and their partners the argument they needed to convince other actors to join their coalition (the Liberal Party, Pasientfokus and the Red Party) and implement the RRT (Pollestad, personal communication 21.05.2024; Knutsen, personal communication 11.04.2024).

The apparent differences in cases 1 and 2 are shown and summarised in Table 4.

Comparative model		
Variables	Case 1 (2019/2020)	Case 2 (2022/2023)
Was the RRT on aquaculture implemented	No	Yes
Institutional change	Drift	Layering and conversion
Were there elements of exogenous and endogenous action	Endogenous action	Endogenous and exogenous actions
Coalitions against institutional change	Larger advocacy coalition groups working together, creating a United front with more consultation documents referencing each other	Less united front in the larger advocacy coalitions (Sjømat Norge and NFKK). More single actor consultation documents to highlight self-interests.
Coalitions for the institutional change	No clear advocacy coalition working for the implementation of an RRT on aquaculture	The governmental advocacy coalition worked hard to have enough support to be able to implement the RRT

Winner coalitions	The advocacy coalitions working against institutional change (implementation of an RRT)	The governmental advocacy coalition working for the institutional change (implementation of an RRT)
Strategies	<p>The winning coalitions (NFKK and Sjømat Norge coalition) had the majority of the Storting supporting their stance; access to legislatures</p> <p>Public opinion were seemingly on the winning coalitions side against an RRT</p> <p>Overwhelming negative consultation documents against an RRT, giving little room to suggest an RRT.</p>	<p>The winning coalitions had the majority of the Storting supporting their stance; access to legislatures (since the winning coalition was the government)</p> <p>Public opinions were seemingly not on the winning coalitions side, still against an RRT</p> <p>More nuanced consultation documents, giving more room for the government to implement an RRT.</p>

Table 4. Comparative model of case 1 and case 2

7. Concluding remarks

The goal of this thesis is to explain why the resource rent tax on aquaculture was implemented in 2023 and not in 2020. To answer the research question, I have combined the actor coalition framework and the institutional change theory to see if strategies of advocacy coalitions could explain what type and form of institutional change occurred through the works of the coalitions. With inspiration from the Most Similar System Design and process tracing, I have created a timeline to highlight different events, opinions and coalitions and their strategies, that could have led to the implementation of an RRT in 2023 and not in 2020.

To create a timeline, I used qualitative content analysis to analyse consultation documents sent in cases 1 and 2 to identify advocacy coalitions working for and against the implementation of the RRT on aquaculture. In addition to the consultation documents, I have conducted semi-structured interviews with relevant actors for both cases. The interviews were conducted to establish the context of the events that happened in cases 1 and 2, to see if the interviewees could shed light on what happened and to explore their views on the advocacy coalitions and how they worked. Additionally, to expand the context of the events, I included a media overview for each case to fill in the gaps where the consultation documents and interviews did not suffice. I also included the vote overview from the Storting to show the results of the votes in each case and to fulfil the timeline.

The main findings of my study indicate that the NFKK and Sjømat Norge coalition blocked the large institutional change in 2020, because they had access to legal authority, public opinion on their side and a strong united front against the weaker coalition that wanted an RRT. This resulted in a production fee in the institutional change form drift. In 2023, there was a new winning coalition: the Government, the highest legal authority, and they managed to create a settlement in the Storting to implement the RRT. Regardless of not having public opinion behind them, more neutral consultation documents indicated greater support in rural areas, made the Government take the risk of implementing the RRT. This change was larger and took the form of layering and conversion.

According to Emmenegger (2021) only looking at the structures of institutional change, such as the form of change and what caused the change, is too narrow a view. You need to look at the actors influencing change to fully explain why it happened. Therefore, in addition to looking at the structural elements of the changes, I have also focused on advocacy coalitions and their strategies. This has made it easier to describe the relationship between coalitions and their relationship with institutional change. I have found, through my theoretical framework, that studying how coalitions work to influence change could contribute to explaining how, why and what type of institutional change occurred in both cases 1 and 2. I believe that this study confirms Emmenegger's (2021) belief that one should also look at the actors behind the change to better explain the institutional change, in this instance why the RRT on aquaculture was implemented in 2023 and not in 2020.

This is a comparative case study. One limitation of the study could be that I am comparing events in time rather than, for instance, two countries. I have compensated for that by using the logic of the MSSD and not the method in full. They are separate cases with different outcomes; one case experienced the non-implementation of the RRT, the other experienced the implementation of the RRT. However, they are on some level also interlinked, and this is a limitation to the thesis. Since I am also only looking at two cases, it is harder to generalise, as mentioned in Chapter 4.1.2 Process Tracing of the causal mechanism.

With such a large dataset, choosing what to use and not, was difficult. A limitation of this large data set is that not all data could be examined as thoroughly. The media overview for example, was used as a secondary data source, even if, to some extent, a study of media alone could possibly answer the research question.

Future research could conduct more media-centric research to see how the media influenced the decisions. Another research possibility is to determine, when enough time has passed, to conduct a policy evaluation and see if the RRT on aquaculture has done what the Government (case 2) and the majority in the committee (case 1) wanted it to do. And if the "Norwegian model" for RRT on aquaculture is implemented elsewhere, it could be interesting to compare and see how the RRT affects other countries.

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Appendix 1 Intervjuguide for industry, fish farming firms and political actors

Spørsmål til næringsbedrifter/questions for Industry/fish farming firms

Starts spørsmål

1. kan du fortelle litt om deg og din rolle, hvor lenge har du vært aktiv i bransjen?

Synspunkter på GRS på havbruk

2. kan du fortelle meg litt om dine synspunkter på GRS på havbruk og debatten rundt det?
 - a. Hvorfor fikk vi grunnrenteskatt ?

Det var mange kraftige reaksjoner rundt dette forslaget både i 2019 og i 2023

- Kan du snakke litt om hvordan dere opplevde dette forslaget både i 2019 og i 2023?
 - o Overrasket? Skuffet?
- 3. hva tror du er årsaken for at en slik skatt ble introdusert i 2023 etter at det ikke ble populært i 2019?

Koalisjoner og strategier

Med tanke på at det var mye reaksjoner i næringen og mange ulike aktører uttrykket sine meninger på forskjellige vis,

4. Kan du fortelle litt hvordan dere arbeidet med forslaget både i 2019 og i 2023?
 - a. Hadde dere en strategi?
 - i. Utrykket dere meninger på en måte?
 - b. Brukte dere samme strategi i 2023 eller endret dere noe?

Ofte er man ikke alene om sine meninger

5. Om det var flere kan du dele hvem andre delte din mening?
6. kan du fortelle litt om dere samarbeidet med noen aktører i å forsøke å påvirke forslaget?

Fremtiden

Det er fortsatt uenigheter om denne skatten på stortinget og i næringen

7. kan du fortelle meg dine synspunkter om GRS vil fungere i fremtiden og forbli slik den er nå?
 - a. Hvilke endringer tror du kan skje i fremtiden?

Spørsmål til politiske aktører/Political actors

Start spm

1. Kan du fortelle litt om din rolle, Hvor lenge har du vært aktiv i politikken/bransjen?

Synspunkter på GRS på havbruk

2. kan du fortelle meg litt om dine synspunkter på GRS på havbruk og debatten rundt det?
3. hvordan var saksgangen fra 28.sept til 31.mai?
 - a. Hvorfor fikk vi grunnrenteskatt ?

Opprinnelig var dere mot grunnrenteskatt, men så endret dere mening og ønsket å innføre en slik skatt?

4. Kan du fortelle litt om prosessen når å støtte grs kom opp som et tema for første gang?
 - a. kan du fortelle litt om prosessen i 2023, fra rett før tiltaket ble foreslått til den ble vedtatt?
5. Hvorfor var forslaget i 2023 egnet bedre enn det som kom frem i NOU 2019:18?

Koalisjoner og ekstern påvirkning

dette er ikke en rett frem sak

6. opplevde dere å bli kontaktet av aktører som fx havbruk næringen eller andre aktører i 2019/ når dette først var et tema?
 - a. Fikk dere noen anbefalinger
 - b. Fikk dere noe støtte fra havbruksnæringen?
7. Samme for 2023?
 - a. Forskjell i intensitet? Argumentasjon?
8. er det din oppfatning at rekasjonen av næringen, hvordan påvirket dette vedtaket? –
 - a. forslaget gikk fra 40% til 25% var denne endringen gjort for å imøtekomme næringen på et vis?

Forslaget ble møtt med mye motstand både fra opposisjonierende politikere og næringen og egne lokal lag

9. hva tror du er årsaken til motstanden?? Var dette noe som ble tatt i betraktning når dere fremmet forslaget eller formet forslaget?
 - a. Følte dere noen påvirkninger?
 - i. Hva og hvordan?

I debatten var det flere aktører som fremmet sin mening om grs på havbruk originalt støttet sv forslaget, men stemte ikke for i 2023

10. hva er dine tanker om dette? kan du si litt om prosessen om hvordan reg fikk v og pasient fokus til å støtte forslaget, slik at det ble flertall?
 - a. Var de partiene alltid positive til forslaget?

Fremtiden

Det har vært mye omdiskutert selv om det ble vedtatt i 2023. SV kommenterte at de ønsker en høyere % og V og PS har vært ute å sagt at de ikke har «Fått noe igjen» for å støtte forslaget

11. hva tenker du om dette?
12. Ser du for deg at det vil fungere i fremtiden?
 - a. Hvilke endringer tror du kan skje i fremtiden?

Appendix 2 consent form for the interviewees

Vil du delta i forskningsprosjektet

«Masteroppgave om Grunnrenteskatt på havbruk»

Dette er et spørsmål til deg om å delta i et forskningsprosjekt hvor formålet er å undersøke ut hvorfor grunnrenteskatt på havbruk ble innført i 2023 og ikke i 2020. I dette skrevet gir vi deg informasjon om målene for prosjektet og hva deltakelse vil innebære for deg.

Formål

Formålet med dette prosjektet er å undersøke hvorfor grunnrenteskatt på havbruk ble innført i 2023 og ikke i 2020. Målet er å se om det har skjedd noen endringer i samarbeid og påvirkningsstrategier i prosessen før forslaget ble vedtatt i 2023. Prosjektet er i forbindelse med min masteroppgave i statsvitenskap fra NTNU.

Hvem er ansvarlig for forskningsprosjektet?

Fakultet for samfunns- og utdanningsvitenskap ved NTNU institutt for sosiologi og statsvitenskap er ansvarlig for prosjektet.

Hvorfor får du spørsmål om å delta?

Prosjektet handler om grunnrenteskatt på havbruk og studerer og prosessene før og etter grunnrenteskatt på havbruk ble innført. Utvalget er trukket ut av flere aktører som har kunnskap om grunnrenteskatt på havbruk og prosessen rundt vedtaket i 2023 og NOU 2019:18, inkludert aktører fra laksebedrifter, interesseorganisasjoner og politiske partier. Du er spurt om å delta på bakgrunn av din rolle, erfaring og kunnskap om dette.

Hva innebærer det for deg å delta?

Du vil delta i et intervju med meg, enten på Teams/Zoom eller direkte med meg. Intervjuet vil vare mellom 45 minutter til en time. Jeg ønsker også å ta opp samtalen og notater fra intervjuet, etter masteren er ferdig vil alle opptak bli stette og notater kastet. Intervjuet vil være anonymisert.

Det er frivillig å delta

Det er frivillig å delta i prosjektet. Hvis du velger å delta, kan du når som helst trekke samtykket tilbake uten å oppgi noen grunn. Alle dine personopplysninger vil da bli slettet. Det vil ikke ha noen negative konsekvenser for deg hvis du ikke vil delta eller senere velger å trekke deg.

Ditt personvern – hvordan vi oppbevarer og bruker dine opplysninger

Vi vil bare bruke opplysningene om deg til formålene vi har fortalt om i dette skrevet. Vi behandler opplysningene konfidensielt og i samsvar med personvernregelverket.

- Det vil kun være meg og min veileder som har tilgang til opplysninger du deler under intervjuet. Dette vil være gjennom notater og lydopptak. Etter prosjektet er ferdig vil alle lydopptak og notater slettes.

- Hvis det er ønskelig så kan jeg anonymisere deg ved å ikke bruke ditt navn, men hvilken organisasjon/bedrift/ forening du tilhører. (Se samtykkeskjema)

Hva skjer med personopplysningene dine når forskningsprosjektet avsluttes?

Prosjektet vil etter planen avsluttes 31.mai som er fristen for å levere masteroppgaven. Etter at oppgaven er levert og godkjent vil alle opptak og data slettes.

Hva gir oss rett til å behandle personopplysninger om deg?

Vi behandler opplysninger om deg basert på ditt samtykke.

På oppdrag fra Fakultet for samfunns- og utdanningsvitenskap ved NTNU institutt for sosiologi og statsvitenskap har Sikt – Kunnskapssektorens tjenesteleverandør vurdert at behandlingen av personopplysninger i dette prosjektet er i samsvar med personvernregelverket.

Dine rettigheter

Så lenge du kan identifiseres i datamaterialet, har du rett til:

- innsyn i hvilke opplysninger vi behandler om deg, og å få utlevert en kopi av opplysningene
- å få rettet opplysninger om deg som er feil eller misvisende
- å få slettet personopplysninger om deg
- å sende klage til Datatilsynet om behandlingen av dine personopplysninger

Hvis du har spørsmål til studien, eller ønsker å vite mer om eller benytte deg av dine rettigheter, ta kontakt med:

- Vårt personvernombud: Thomas Helgesen, thomas.helgesen@ntnu.no

Hvis du har spørsmål knyttet til vurderingen som er gjort av personverntjenestene fra Sikt, kan du ta kontakt via:

- Epost: personverntjenester@sikt.no eller telefon: 73 98 40 40.

Med vennlig hilsen

Jostein Vik

(Professor/veileder)

Juni Emilie Baardvik

(Student)

jostein.vik@ntnu.no

Juembaa99@hotmail.com

Samtykkeerklæring

Jeg har mottatt og forstått informasjon om prosjektet Masteroppgave om grunnrenteskatt på havbruk og har fått anledning til å stille spørsmål. Jeg samtykker til:

- å delta i et intervju

Jeg samtykker til at mine opplysninger behandles frem til prosjektet er avsluttet

(Signert av prosjektdeltaker, dato)

Appendix 3 Examples of coding of the consultation documents

Example of coding of consultation documents regarding the NOU2018:19 case 1.

The consultation documents were sorted into four categories: fish farming firm (1), political actors (2), aquaculture industry (3), and non-relevant actors (0). Their opinion was coded like this: for RRT (1) against RRT (0). For the coalition collum, the numbers mean 10=NFKK, 11=Sjømat Norge, 13=Norsk Industri. A possible coalition means that they reference another actor in their consultation paper. Another solution was coded like this: yes (1), no (0). Concerns were coded like this: yes (1) no (0), and lastly, mention of the future with an RRT was coded as such: yes (1) no (0). The x means that the actor sending the consultation paper sent an identical consultation document as the actor they are in a coalition with. The consultation documents were coded this way to better categorise the different documents and to make it easier to find a document needed in NVivo. There were 130 consultation documents sent in case 1. Under is an excerpt of the Excel coding from case 1.

Navn/høringssvar case 1	når sendt inn	Oppdrettsnæring (1), Politikk (2), Næring (3) ingen (0)	Oppfatning (for =1) (mot=0)	mulig Koalisjon	Alt. Lø/krav til endring	bekymringer , Ja =1, nei =0	fremtid =1, ingen =0
Kystrederiene	03.02.2020	3	0	0	0	1	0
Emilsen Fisk AS	03.02.2020	1	0	0	0	1	0
Grieg Seafood ASA	04.02.2020	1	0	10. 11,13	1	1	0
NFKK	23.01.2020	2	0	0	1	1	1
Hjelmeland kommune	20.12.2019	2	0	0	1	0	0
Hitra kommune	30.01.2020	2	0	10	x	x	x

Example of coding of consultation documents regarding the implementation of the resource rent tax case 2.

The consultation documents were sorted into five categories: fish farming firm (1), political actors (2), aquaculture industry (3), private person (4), and non-relevant actors (0). Their opinion was coded like this: for RRT (1) against RRT (0). For the coalitions, the numbers mean 11=Sjømat Norge, 28=Sjømatbedriftene, 33= Salmon group. A possible coalition means that they reference another actor in their consultation paper. Another solution was coded like this: yes (1), no (0). Concerns were coded like this: yes (1) no (0), and lastly, mention of the future with an RRT was coded as such: yes (1) no (0). In addition to the codes from case 1, two new codes was added. First, the code for the argument for an RRT was added and was coded as yes (1) or no (0). Criticism of the process was added as a code last and was coded as such: yes (1) no (0). The consultation documents were coded this way to better categorise the different documents and to make it easier to find a document needed in NVivo. There were 412 consultation documents sent in case 2. Under is an excerpt of the Excel coding from case 2.

Navn/Høringssvar case 2	når sendt inn	Oppdrettsnæring (1), Politikk (2), Næring (3) Privat p (4) ingen (0)	Oppfattning av forslaget (for =1) (mot=0) (tar ikke stilling= 2)	mulig Koalisjon	Alt. Lø/krav til endring	bekymringer, Ja =1, nei =0	Argument for 1=ja 0=nei	fremtid =1, ingen =0	kritikk av prosess 1=ja, 0=nei
Eide Fjordbruk AS	03.01.2023	1	0	11, 28, 33	1	1	0	1	0
Salmon Group	03.01.2023	3	0	0	0	1	0	0	1
Troms og Finnmark Fylkeskommune	08.11.2022	2	1	0	1	1	0	0	0
MOWI	05.12.2022	1	0	0	1	1	0	0	1
Toril Mongstad	04.01.2023	4	1	0	0	0	1	0	0
Midsund idrettslag	02.01.2023	0	0	0	0	1	0	0	0



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