

**Protocol No 2**  
**on the Åland islands**

Taking into account the special status that the Åland islands enjoy under international law, the Treaties on which the European Union is founded shall apply to the Åland islands with the following derogations:

*Article 1*

The provisions of the EC Treaty shall not preclude the application of the existing provisions in force on 1 January 1994 on the Åland islands on:

- restrictions, on a non-discriminatory basis, on the right of natural persons who do not enjoy *hembygdsrätt/kotiseutuoikeus* (regional citizenship) in Åland, and for legal persons, to acquire and hold real property on the Åland islands without permission by the competent authorities of the Åland islands;
- restrictions, on a non-discriminatory basis, on the right of establishment and the right to provide services by natural persons who do not enjoy *hembygdsrätt/kotiseutuoikeus* (regional citizenship) in Åland, or by legal persons without permission by the competent authorities of the Åland islands.

*Article 2*

- (a) The territory of the Åland islands — being considered as a third territory, as defined in Article 3 (1) third indent of Council Directive 77/388/EEC as

amended, and as a national territory falling outside the field of application of the excise harmonization directives as defined in Article 2 of Council Directive 92/12/EEC — shall be excluded from the territorial application of the EC provisions in the fields of harmonization of the laws of the Member States on turnover taxes and on excise duties and other forms of indirect taxation. This exemption shall not have any effect on the Community's own resources.

This paragraph shall not apply to the provisions of Council Directive 69/335/EEC, as amended, relating to capital duty.

- (b) This derogation is aimed at maintaining a viable local economy in the islands and shall not have any negative effects on the interests of the Union nor on its common policies. If the Commission considers that the provisions in paragraph (a) are no longer justified, particularly in terms of fair competition or own resources, it shall submit appropriate proposals to the Council, which shall act in accordance with the pertinent articles of the EC Treaty.

*Article 3*

The Republic of Finland shall ensure that the same treatment applies to all natural and legal persons of the Member States in the Åland islands.

**Protocol No 3**  
**on the Sami people**

THE HIGH CONTRACTING PARTIES,

RECOGNIZING the obligations and commitments of Norway, Sweden and Finland with regard to the Sami people under national and international law,

NOTING, in particular, that Norway, Sweden and Finland are committed to preserving and developing the means of livelihood, language, culture and way of life of the Sami people,

CONSIDERING the dependence of traditional Sami culture and livelihood on primary economic activities, such as reindeer husbandry in the traditional areas of Sami settlement,

HAVE AGREED on the following provisions,

*Article 1*

Notwithstanding the provisions of the EC Treaty, exclusive rights to reindeer husbandry within traditional Sami areas may be granted to the Sami people.

*Article 2*

This Protocol may be extended to take account of any further development of exclusive Sami rights linked to their traditional means of livelihood. The Council may, acting unanimously on a proposal from the Commission, and after consulting the European Parliament and the Committee of the Regions, adopt the necessary amendments to the Protocol.

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**Protocol No 4**

**on the petroleum sector in Norway**

THE HIGH CONTRACTING PARTIES,

RECOGNIZING the major impact of the petroleum sector on the Norwegian economy and the development of its society,

HAVE AGREED as follows:

THEY TAKE NOTE that the EC Treaty in no way prejudices the rules in Member States governing the system of property ownership;

THEY RECALL that Member States have sovereignty and sovereign rights over petroleum resources;

THEY RECOGNIZE to this effect that Member States have:

- (a) the right to State participation in petroleum activities and to appoint a legal entity to manage that participation;
- (b) exclusive rights to resource management, inter alia exploration and exploitation policies, the optimalization of development and production and the rate at which petroleum resources may be depleted or otherwise exploited;
- (c) exclusive rights to specify and levy taxes, royalties or other financial payments payable by virtue of such exploration and exploitation,

and REAFFIRM that the exercise of such rights by Member States must be in accordance with the Treaties and the other provisions of Community law.

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