

# OMEGA

SOLUTIONS FOR ENTREPRENEURS  
IN NORWAY

**THE NORWEGIANS HAVE TAUGHT ME  
THAT THERE ARE NO PROBLEMS  
IN LIFE, ONLY CHALLENGES!**

**ALEKSANDRA  
F. ERIKSEN**



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Dear Readers,

**W**e are delighted to present the freshest 2018 edition of our magazine, which hopefully will serve as useful source of information regarding living and working in Norway.

There will be a lot about taxes, changes and investments. We start with a detailed overview of tax changes in 2018, which in fact are quite many and will affect significantly people who work away from their place of residence. More changes are to be read about regarding VAT regulations and new working hours regulations. We also wanted to remind you about providing the officials with updated electronic contact details by publishing some more details on that. For those of you who are interested in state investments, one of our consultants has made an investigation of plans for the next 12 years on investments in development of transport infrastructure in Norway. We would also attract your attention to the results of the Urban Audit which took place last year and engaged 12 municipal companies.

Have a good read!



Aleksandra F. Eriksen  
Chairman of the Board  
Omega Accounting AS  
& Polish Connection

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# CHANGES IN TAXES IN 2018

There are many changes in the Norwegian budget concerning taxation system. Changes will affect people working away from their place of residence – Poles living in Norway.

### **Limiting the rights to tax allowance for accommodation and board**

One of the most important changes to be introduced in 2018 concern tax deduction for accommodation and lodging. The solution suggests that a person employed by the same employer and living in the same administrative district for over two years will no longer be considered a pendler with rights to reimbursement of accommodation and lodging expenses. There is a caveat, however, which states that if someone is to change their place of employment and move to a different administrative district, the two-year period of the tax deduction is renewed. What is more, even after two years the employer can still provide their employees who commute to their place of work, both transportation and board according to the current rates. It is worth noting that the costs of the commute are not included in the new regulations. You still can get reimbursed for the costs of your commute, if you travel to a different administrative district, fylke, or land. The aforementioned 2-year period will come into effect in 2018. It means that people who are pendlers retain their right to

be reimbursed for their travel and food expenses for the next 2 years and will lose them in 2020.

### **Lower reimbursement for food**

In 2018 the government wants to limit reimbursement for food expenses. The right to this tax allowance will be granted to persons living in locations without access to kitchen facilities (hostels, barracks, boarding houses). People who live in rented apartments or houses and with access to a kitchen will lose the right to such allowance. What is more, according to the legislators, the tax allowance is too high and should be lowered by 100 NOK.

### **Second tax tier is no more**

The government plans to wind down the second tax tier. The reason for this decision is a desire to activate women, especially the women from immigrant families in the job market. It is motivated by the fact that women and pensioners use this tax allowance the most.

### **Taxation of renting a flat**

The officials also want to regulate and limit short-term flat rent, which is on the rise due to the popularity

of online services. They want to abolish tax limits – you will have to pay tax if you rent a room or rooms for a short-term (shorter than 30 days), provided that your income exceeds 10 000 in a year.

### **What about my tax return for 2017?**

Persons who want to do their tax return for 2017 in 2018 will not have to follow new tax regulations. If you are a pendler you would still be able to make a tax allowance for your commute and board according to old rates: 315 NOK for an overnight accommodation in a hotel or a boarding house or rooms without access to kitchen and 205 NOK for an overnight accommodation in a location where you have the access to kitchen equipment. You will also be able to claim tax return for costs of commute which exceeds 22000 NOK (up till 70500 NOK) and use second tier tax allowance. Persons who are just embarking on their careers in Norway and covering the costs of their travel, accommodation and food will be able to claim 10% tax allowance.

More details are available online: [www.podatek.no](http://www.podatek.no)

# FRESH FACTS – CHANGES IN NORWEGIAN LAW

Financial fines for companies for failing to meet the deadlines for tax returns and financial reports.

Each company or business which fails or misses the deadline to submit their tax return or financial declaration can expect to be fined. According to the act from January 1st, 2017, fine is being charged for each day of delay. The fines amount to the rate of legal fee – 1 049 NOK.

- The fine for failing to submit your tax return or VAT return or for missing the deadline for submission amounts to ½ of legal fee for each day of delay. The maximum fine cannot exceed the equivalent of 50 times the amount of the legal fee.
- The fine for failing to submit or missing the deadline for A-melding submission amounts to double rate of legal fee for each day of delay. The maximum fine cannot exceed the equivalent of 50 times

the amount of the legal fee.

- The fine for failing to comply with book-keeping instructions issued by Revenue Office amounts to the equivalent of one legal fee per day of delay. The maximum fine can amount to 1 million NOK.

## **Changes in VAT regulations**

From April 1st, 2017, companies with registered offices in the following countries: Poland, Germany, Czech Republic, Slovenia, Portugal, Belgium, Finland, Denmark, Sweden, Great Britain, Spain are freed from the obligation to register a VAT representative. However, they are still obliged to list a contact person for VAT report purposes. The reason for the change in the legislation is motivated by the fact that Norway has entered into an agreement with the countries mentioned above. The participants of the agree-

ment have pledged to exchange information and assist each other in detecting dishonest VAT practices.

## **Change of H&S cards design**

Health and safety cards have changed their design. The change concerns construction and cleaning industries. It is now also easier to order cards online. The change of design does not influence the operation of a company. ID cards which have been issued prior to the change remain valid.

## **New working hours regulations**

From July 1<sup>st</sup>, 2017 it is possible (only after a written contract has been signed by the employee and the employer) to work between the hours of 21:00 and 23:00 as part of regular working hours. Work after 21:00, which exceeds daily working hours will be counted as overtime.

# DO YOU RUN YOUR OWN BUSINESS? NOW YOU MUST PROVIDE THE REGISTER WITH AN ELECTRONIC ADDRESS

Norway is making great strides towards digitalization of official correspondence. In order for Norwegian state departments and offices to be able to send their decisions and other important information to companies registered in Norway, they require appropriate electronic address data, which will allow them to stay in touch with the company's representative.

The electronic address is not limited to your e-mail address. You can provide the appropriate state departments with your mobile phone number, which allows you to receive text messages. It is entirely possible that the electronic address might take a different shape in the future.

All companies registered in Enhetsregisteret are obliged to provide the officials with contact details. If a company has other subunits, it is not necessary to provide an electronic address for these subunits.

Public institutions can use the electronic addresses only for their purposes – it means that

the address must be used to send official decisions, important information, confirmations and for other administrative purposes. The address is sensitive data and it cannot be passed onto third parties.

From 15<sup>th</sup> of January 2015 all companies are supposed to register their electronic address. The information is obligatory and failure to provide it in the "Samordnet registermelding" form will make it impossible to submit the form.

Companies which have been registered in Enhetsregisteret and their Altinn profile contains their electronic address or mobile phone numbers do not

have to provide electronic contact data. However, the company is obliged to update the data accordingly.

Specialists advise companies to carefully consider which address to provide the officials with because it must be the address which is frequently checked.

Failure to reply to the messages sent to this electronic address might be met with financial punishment such as a fine, and that's why you should treat this matter seriously. We recommend to avoid being reminded to update or provide them with appropriate data because it might prove to be a matter.

# (RAIL)ROADS TO SUCCESS

According to the budget for 2018, the state of Norway will increase the investments into development of the country's infrastructure. 67.5 billion NOK is to be invested in developing and improving Norwegian transport infrastructure. Out of this sum, 35.9 billion NOK are set aside for roads and 23.1 billion NOK are to be invested in railroad development. The remaining funds are to be spent on coastal navigation, air transport, postal services and telecommunication.

### Railroads

Compared to 2017, the expenditures on railroads are expected to raise by 6% in 2018 and will amount to 23.1 billion NOK. This sum will include the cost of maintenance of the existing railway infrastructure and new construction projects. A substantial amount of money is to be set aside for the development of high-speed railway (InterCity Project) in the eastern parts of the country. This includes Ringeriksbanen line from Hønefoss to Sandvika. Ongoing projects will also be financed from the 2018 budget, for example, the second track of Vestfoldbanen line between Farriseidet and Porsgrunn, which is supposed to be completed in 2018. The government hopes to commence two new projects: modernisation of the tracks between Venjar-Eidsvoll-Langset on Gardermobanen and Dovrebanen lines,

as well as the tracks between Sandbukta-Moss- Såstad on Østfoldbanen line.

When it comes to investments into the railroad system in Norway, it is important to note that the government is prioritising ERTMS (European Rail Traffic Management System) project. This IT project aims to introduce new signalling and warning systems as well as purchase of 14 new Flirt trains to replace the old trains operating on the Gjøvikbanen and Vossebanen lines.

### Roads – new player in town

The overall sum invested in 2018 will amount to 35.9 billion NOK. It means the expenditure will be 7.7% higher than in the previous year. 30.6 billion NOK will be transferred to the National Directorate of Roads (Statens Vegvesen) and 5.3 billion NOK is meant to go to Nye Veier AS (translated as New Roads), which is a state-operated

enterprise, established in 2015. As the Minister for Transport, Ketil Solvik-Olsen, pointed out: "In the last two years, Nye Veier has proven that we can build cheaply and more effectively. The government wants to keep this trend going". Nye Veier aims to lower the cost of construction by 20%.

### Nye Veier is responsible for the following projects:

- E 18 between Tvedestrand and Arendal (Aust-Agder region)
- E 18 between Rugtvedt and Dørdal and Kjørholt -og Bamble tunnelene (Telemark region)
- E 6 between Kolomoen and Moen (Hedmark region)
- E 39 between Kristiansand vest and Lyngdal vest (Vest-Agder region)

Even though the government is considering whether to task the enterprise with the renovation



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and modernisation project of the road E 6 between Skjerdingsstad and Melhus S., the main player in the road investment market is still the National Directorate of Roads.

### **27 kilometres long, 392 meters below sea level**

One of the focal new projects is the Rogfast tunnel (the main investor behind it is the National Directorate of Roads). When completed, the tunnel will be the longest (until someone attempts to set a new record, of course) tunnel built

under the sea. It will be 27.3 kilometres long and will run under the Bokna (Boknafjord) and Kvitsøy (Kvitsøyfjord) fjords, which are located in the vicinity of Stavanger. The tunnel will be a part of the modernised E 39 and will make the journey from Stavanger to Bergen 40 minutes shorter, because it will replace the need for two ferry services between Mortavika and Arsvågen and between Kvitsøy and Mekjarvik. Ultimately, the entire E 39 route between Trondheim and Kristiansand is supposed to be ferry-free.

The Rogfast project (a tunnel connecting Randaberg with Bokn, which will also incorporate Kvitsøy island) has been approved by the Storting in May of 2017. The budget for the project amounts to 16.8 billion NOK and the tunnel is to be completed in 2025 or 2026. First construction work on the Rogfast tunnel has just begun. The contractor, NCC, has commenced the construction work on the 2-kilometre long side tunnel, which will be used to transport the soil which has been dug during the construc-

tion of the main tunnel. The side tunnel will later serve as a ventilation shaft. The contract to build this side tunnel is worth 183 million NOK.

The construction of the two main tunnels (the Rogfast tunnel will, in fact, be two tunnels for vehicles moving in the opposite directions) will begin next year. The main contractor has not been named yet. What we know, however, is that apart from being the longest underwater tunnels in the world, the Rogfast tunnels will also be the widest tunnels in Norway. Speed limit will be 100 km/h.

### **Rich 'twenty-year' plan**

It is also worth mentioning that according to the National Transport Development Plan for the next 12 years (Nasjonal Transportplan 2018-2029), which has been passed in 2017, the overall budget for road, railroad, navigation and aviation development will amount to 400 000 billion NOK.

### **The main elements of the plan are:**

Road and railroad projects such as:

- E 16 between Skaret and Hønefoss and Ringeriksbanen rail line (the project is scheduled to commence in the first 6 years of the plan)
- E 16 and the second rail line

between Stanghelle and Arna (the project is scheduled to commence in the first 6 years of the plan)

Railroad projects such as:

- Indre InterCity: second track to Hamar (Åkersvika), Fredrikstad (Seut) and Tønsberg by 2024. Extending the line to Sarpsborg by 2026.
- Ytre InterCity: second track to Porsgrunn (Eidanger) by 2032 and Halden and Lillehammer by 2034.
- Better train connections and more train services in and around Oslo and on Vossebanen, Jærbanen and Trønderbanen lines as well as all necessary modernisation work.
- New train tunnel running under Oslo.
- New Grenlandsbanen train line
- Electrification of Trønderbanen and Meråkerbanen lines.

Road projects such as:

- E 39 Rogfast tunnel
- E 39 between Ådland – Svevatjørn (Hordfast) – (the project is scheduled to commence in the second part of the plan)
- E 39 between Ålesund – Molde (Møreaksen) - (the project is scheduled to com-

mence in the second part of the plan)

- E 18, the so-called western corridor between Lysaker and Sleenden

Sea transport projects such as:

- Ship tunnel in Stad (the project is scheduled to commence in the first 6 years of the plan)
- Port in Borg (the project is scheduled to commence in the first 6 years of the plan)
- Modernisation of port and fairway in Longyearbyen on Svalbard (the project is scheduled to commence in the first 6 years of the plan)
- Fishing port in Andenes (the project is scheduled to commence in the first 6 years of the plan)

Aviation projects such as:

- New location for Bodø airport (additional financial support for the start of the construction is scheduled for the first 6 years of the plan)
- New airports in Mo i Rana (additional financial support for the start of the construction is scheduled for the first 6 years of the plan)

After: Statsbudsjett 2018, Nasjonal Transportplan 2018-2029, Byggfakta

# A BRIGHT FUTURE FOR THE NORWEGIAN ECONOMY - GOOD ECONOMIC FORECAST FOR YEAR 2018

Norway is finally emerging from the crisis, this is certain. The three largest environments - Norwegian economists, statistical centers and bank specialists (Nordea, DNB) agree that both the private and country's economy is developing. Economy in year 2018 will be better than in 2017 or at least as good as the year before. The biggest growth is expected around year 2020.

The economy condition is measured by purchasing power growth, borrowing costs, a rate of unemployment, mainland investments and of course - the oil industry investments. Optimism is back in business. Let's look at the details of forecasts.

## **Wage increase and growth in purchasing power**

Wage growth took a cold break through the oil season. It dropped from around 4 percent to historically low 1.7 percent in 2016. It was a cold shower for Norwegians accustomed to the annual increase in wages every spring.

Wage growth is still lower than inflation, but the three major forecasts have agreed that real wage growth will be around 1 per cent in 2018 and it is the best growth since 2014. This means that a family with two average wages around 540,000 in 2017 will actually get around 8,000 kroner netto more to spend in year 2018. Specialist from DNB estimates a wage growth of 3.2 percent in year 2020.

The forecasts agree that annual core inflation will be quite flat at 1.5 percent price inflation and will be about the same in next few years.

What is more – it is still gainful

to borrow the money. Norges Bank has held the key interest rate of 0.5 per cent since March 2016. The best mortgage rates for housing are just over 2 percent, according to the Consumer Council's finance portal. On the other hand, banks' deposit customers will still have very low interest rates. For example pensioners with money in the bank after a long years of working will earn very little again for savings in the form of interest rates.

## **Falling unemployment**

All three forecasts estimate that unemployment will drop below 4 percent in year 2018, me-

asured by Statistics Norway's method, which tries to capture also those who do not register with Nav. The unemployment for year 2017 was estimated to be 4.2 percent on average. It's predicted that in year 2018 there will be about 25,000-30,000 new jobs, so similar to the year before, but significantly better than in the spring 2016. At the same time, more people will join the labor market, so unemployment will not go down as much. What is important, the unemployment fell most where it was the highest. In Rogaland during the year 2017 the number of fully unemployed registered at Nav dropped by 1/3.

The decline has thus been greater than we expected at the end of last year- said Sigrun Vågeng, Labor and Welfare Director, when the December statistics from Nav were presented.

This is of course a very good information for many skilled professionals from Poland and other countries who wish to enter the Norwegian market.

### **Oil investments increase again**

Investments in production and pipeline transport of oil and gas fell by nearly 1/3 third between the year 2013 and 2017. Regions Sørlandet and Vestlandet suffered the greatest losses because of the oil crisis. Oil prices have risen above \$60 per barrel, costs are cut sharply and this



combination strengthens the profitability of projects on the shelf. Oil-fired companies and employees in Western Norway can enjoy the growth of oil investments for the first time since 2013.

We are far from old heights, but there are robust projects in progress. Hopefully, the Norwegian share of investments will be high - said Knut Sunde, the Norwegian Industry Association, to Aftenposten in November 2017. He said euphemistically that „mixed experience with

suppliers abroad” speaks in favor of Norwegian supplier industry. According to Statoil, the investment of Johan Sverdrup (one of the five largest oil fields on the Norwegian continental shelf) in phase 1 is estimated to 92 billion kroner, phase 2 is estimated to provide investments of 40-55 billion kroner.

#### **Housing prices fall**

Housing prices began to fall in spring 2017. Both SSB, Norges Bank and DNB Markets foreca-

sts fall from 2017 to 2018, calculated as the average for the years. Those three are in the range of 1.6-5 percent in year 2018. Young people who enter the housing market can enjoy themselves and the purchasing value of their money. Of course falling housing prices could lower housing construction in 2018 which is not a good news for the building industry.

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**Magdalena Bielecka**

# COMPLIANCE WITH REGULA- TIONS PERTAINING TO WAGES AND WORK CONDITIONS REVIEWED IN NORWAY

Last year Urban Audit of Oslo has run a series of reviews and controlled whether the provisions and regulations pertaining to wages and work conditions are included in contracts. The auditors have also checked if the municipal organs have undertaken steps to curb crime in work environment.





The administrative district of Oslo sets conditions for wages and work conditions in contracts with vendors and companies also are obliged to control if conditions in their contracts comply with the regulations. The administrative district of Oslo is obliged to run an urban audit. The aim of the audit is to review the economics, productivity, and how the goals are reached. 12 municipal companies have been chosen for the audit. The companies are located in Alna, Old Oslo, Grorud, Nordre Aker, Sankt Hans Haugen, Stovner, Southern Nordstrand, Vestre Aker townships.

In 2017, report of the audit has been published. The report finds that there were faults and shortcomings discovered in each of the audited companies. For instance, in Vestre Aker the auditors have failed to find 3 out of 9 of the required contracts. The contracts they have examined were not drafted according to the regulations pertaining to wages and work conditions. 2 other contracts have expired and have not been renewed in due time. However, all contracts were drafted according to the administrative district conditions on obtaining the correct authorisation for extended fiscal certification. The report also points out that 6 companies from the audited region did not consider the need to run internal review of wages and working conditions, 5 did not run the audits at all, while 6 companies ran the audit, but not on all contracts.

However, in companies based in Alna, Old, St.Hanshaugen the majority of contracts were drafted according to the conditions.

Urban audit has issued a set of recommendations for the audited companies. The companies are to introduce all necessary procedures to judge the need to review of wages and working conditions. Urban audit also recommends the Finance Department to consider taking further steps to ensure that companies comply with all conditions regulating wages and work conditions.



# TELEMATICS SOLUTIONS BECOMING A MUST-HAVE FOR BUSINESSES

Photo: Morten Rakke

With the accelerating pace of technological change, firms seek for new smart solutions and applications to transform every aspect of their operations and manage their regular business. As one of Europe's fastest growing telematics companies (Berg Insight, 15<sup>th</sup> September 2016), ABAX effectively respond to the perceived needs, and enables customers to stay updated, be more effective and save costs by providing world-class Internet of Things (IoT) solutions that maximizes value.

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Photo: Morten Bakke

# THE NORWEGIANS HAVE TAUGHT ME THAT THERE ARE NO PROBLEMS IN LIFE, ONLY CHALLENGES!



Photo: Heidi Dokter

Aleksandra F. Eriksen has been running Polish Connection & Omega Accounting AS since 2004. The company currently employs 42 employees; more than half of them work in the office in Oslo and the rest are split between offices in Moss, Gdynia and Warsaw. Aleksandra is a psychologist by profession and specializes in business management and consulting. She primarily ran her projects in Norway and Poland, but gradually kept expanding into other markets. Thanks to her determination and hard work, she became a successful entrepreneur who connects businesses and people from different parts of the world.

**You are successful in running a company where you currently employ over 40 people. How did it all start? Was it a coincidence or did you notice a market opportunity?**

One of the reasons why I decided to start my own business was my job where the decision-making process concerning even the most positive ideas often took many months. At that time I worked for young people

with family, social or school problems. I had many ideas about how to improve our pupils' lives but most were blocked in the initial phase and the decision process was really lengthy. I see myself as a dynamic person and I like to work effectively "from idea to implementation", therefore I decided to change my occupation for one that would suit my working style better. Another case that made me

start my own business was that after Poland's accession to the EU, more and more Polish citizens began to ask me for assistance in dealing with issues that concerned Norwegian institutions. Because I spoke Polish and Norwegian it was never a problem to help, but when I realised the demand for this type of support has increased significantly I decided that it was time to start a company

that would offer professional consulting and later accounting services. That is how Polish Connection was established.

**Was it difficult at the beginning? Where there times when you thought about giving up and going back home?**

Going back to Poland was not an option but of course there were difficult moments. Norwegians taught me to treat problems as challenges. The word "problem" has a negative connotation, while "challenge" gives you the strength to achieve your goals thanks to your own effort. But coming back to your question, it is harder to start your own business in a country where you didn't grow up. I did not have friends from school or college here. Building a network from scratch was a challenge. A company run by a Polish woman who offers business consulting, registration and accounting services. I could sense the hesitation and lack of trust, wondering whether they should rely on my company to assist them. Overcoming this obstacle definitely took me more time than if I were doing it in Poland.

**A lot has been said about differences between Norwegians and Poles, especially in business terms. What are the main differences you need to take into consideration in order to have a good business relationship with Norwegians, in your opinion?**

I think that the key issue is not to be too arrogant and treat your potential business partner in a direct and honest way. For Norwegians social equality is a norm, so regardless of your academic title, job position or skills, it is expected to be modest and not to overwhelm your business partner with your achievements, abilities and titles. It is also worth knowing that Norwegians appreciate cooperation and dialogue the

*I like working  
"from idea to  
implementation"*

most, so often instead of aiming to beat the competition, it is worth to look for a way to establish a mutually beneficial cooperation. There are also a few rules to stick to. For example, bargaining is not commonly accepted. Nor is giving valuable gifts in business situations, because it can be taken as an attempt to influence a decision in favour of the client and it is not necessarily consistent with the law. I would also strongly advise not to show pessimistic attitude towards life, complain about your country, boss or children.

**Is there anything else you would recommend to have a good life and be successful in Norway?**

Certainly commitment to work, as everywhere else. What distinguishes Norway from other countries is a very balanced and calm approach to all matters and issues, even the most controversial and conflictual ones. If you watch any debate or discussion on Norwegian television you may notice that nobody shouts at anyone and everyone waits for their turn to speak. The main topic is the most important in the discussion and there is no need to judge a person for his or her views. It is also good to remember about small talk before discussing business. Almost all Norwegians like talking about skiing, the weather or the weekend plans.

**After many years of continuous economic migration, more and more Poles and foreigners working in Norway decide to return to their home countries. Why is this happening?**

According to SSB (Central Statistical Office in Norway) 2016 was a record-breaking in terms of the number of Poles returning to Poland. It is forecasted that economic migration to Norway will be decreasing. This is because many Poles treated Norway as a workplace with higher income than in Poland, and not as a country where they planned to immigrate with their families. In Poland, the demand for employees in many industries is increasing, the exchange rate of the Norwegian crown has decreased, and some favourable tax deductions keep

changing. Probably all of the factors mentioned above are the reason why Poles return to their home country.

**You are clearly one of those Poles who have settled in Norway and feel at home here. What direction is your company heading?**

For sure I would like to continue growing at a similar pace. We do not work in a sector where you can invest and hire many employees in a short period of time. Getting a client requires a lot of time. In autumn we will be changing our office in Moss to a bigger one so there will be an opportunity to increase the number of full-time employees and, consequently, new clients. Talking about Polish people coming back to Poland, we are about to create new services

for business clients, especially in our offices in Gdynia and Warsaw. We also want to develop our cooperation with other countries, such as Spain and continue our cooperation with countries such as Austria and Lithuania.

**Do you find the time to relax with such an active professional life?**

Sometimes I joke that I do not have a private life, because even during skiing I think about work. But it's not true. I try to tune out while skiing or during long walks in the forest with my dog. I live just outside of Oslo, close to nature. Therefore, I try to use the opportunities this place offers. I also enjoy working in the garden. Reading Norwegian crime stories is also one of my favourite ways of es-

caping from work.

**Easter is coming. Will you spend holidays like Norwegians, skiing in the mountains, reading crime novels or more traditionally like Poles do? Or maybe you are a fan of mixing these two traditions?**

This year I am going to spend Easter at home with my family and friends. For sure there will be time for skiing for a few hours. The snow in the woods and on the slopes stays here until May. Two crime novels are already waiting to be read; a Polish and a Norwegian one. Some of the Easter traditions are the same. "Bunny" or "påskehare" brings sweets to children in both countries.

**Aleksandra was interviewed by Anika Konopka**



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