

EFTA COURT

Request for an Advisory Opinion from the EFTA Court by Verwaltungsgerichtshof des Fürstentums Liechtenstein dated 26 September 2022 in the case of RS v Steuerverwaltung des Fürstentums Liechtenstein

(Case E-11/22)

A request has been made to the EFTA Court, dated 26 September 2022, from the Verwaltungsgerichtshof des Fürstentums Liechtenstein (the Administrative Court of the Principality of Liechtenstein), which was received at the Court Registry on 30 September 2022, for an Advisory Opinion in the case of *RS v Steuerverwaltung des Fürstentums Liechtenstein* (Fiscal Authority of the Principality of Liechtenstein) on the following question:

Must Articles 3, 4 and 28(2) of the EEA Agreement be interpreted as precluding the application of a higher tax rate to the taxation of earnings gained by activity in Liechtenstein as an employed person by nationals of an EEA Member State who are not resident for tax purposes on national territory (Liechtenstein), compared to persons liable to tax who are resident for tax purposes on national territory (Liechtenstein), when assessing taxes in respect of the tax years up to 2020, insofar as they have not yet been finally assessed?