

EFTA COURT

Request for an Advisory Opinion from the EFTA Court by Oslo tingrett dated 11 November 2011 in the case of Arcade Drilling AS v Staten v/Skatt Vest

(Case E-15/11)

A request has been made to the EFTA Court by a letter of 11 November 2011 from Oslo tingrett (Oslo District Court), which was received at the Court Registry on 28 November 2011, for an Advisory Opinion in the case of Arcade Drilling v Staten v/Skatt Vest, on the following questions:

- 1) Is it a restriction pursuant to Article 31 EEA, cf. Article 34 EEA, to impose liquidation tax on a company if national company law entails an obligation to liquidate the company because the company has transferred its de facto head office from Norway to another EEA State?**

Is it of any significance that deferral of tax payment is not given until a realisation, if any, is effected?

- 2) In the event that the district court holds that a restriction exists: what criteria will be decisive in determining whether the national regulation pursues grounds of overriding public interest and whether it is suitable and necessary for the attainment of such grounds?**