

EFTA COURT

**Request for an Advisory Opinion from the EFTA Court by
Borgarting lagmannsrett dated 27 September 2016 in the case of
Yara International ASA v the Norwegian Government,
represented by the Ministry of Finance**

(Case E-15/16)

A request has been made to the EFTA Court by a letter dated 27 September 2016 from Borgarting lagmannsrett (Borgarting Court of Appeal), which was received at the Court Registry on 4 October 2016, for an Advisory Opinion in the case of Yara International ASA v the Norwegian Government, represented by the Ministry of Finance on the following question:

Is it compatible with Articles 31 and 34 EEA that national rules on intra-group contributions, such as the rules in the Norwegian Taxation Act, under which the contribution reduces the transferor's taxable income and is included in the recipient's taxable income regardless of whether the recipient makes a loss or a profit for tax purposes, lay down the condition that both the transferor and the recipient are liable to taxation in the EEA State in question, or must the EEA rules be interpreted to mean that, on certain conditions, an exception must be granted from the requirement for tax liability in the realm?