

EFTA COURT

Request for an Advisory Opinion from the EFTA Court by Hæstiréttur Íslands dated 14 November 2013 in the case of the Icelandic State v Atli Gunnarsson

(Case E-26/13)

A request has been made to the EFTA Court by a letter dated 14 November 2013 from Hæstiréttur Íslands (The Supreme Court of Iceland), which was received at the Court Registry on 15 November 2013, for an Advisory Opinion in the case of the Icelandic State v Atli Gunnarsson, on the following questions:

- 1. Is it compatible with Article 28 of the Agreement on the European Economic Area and/or Article 7 of Directive 2004/38/EC that a State (A), which is party to the Agreement, does not give spouses the option of pooling their personal tax credits in connection with the assessment of income tax in circumstances in which both spouses move from State (A) and live in another State (B) in the European Economic Area and one of them receives a pension from State (A) while the other has no income, yet the tax position of the couple would be different if both lived in State (A), including the fact that they would be entitled to pool their personal tax credits?**
- 2. When Question 1 is answered, is it of significance that the Agreement on the European Economic Area does not contain any provision corresponding to Article 21 of the Treaty on the Functioning of the European Union?**