

EFTA COURT

**Request for an Advisory Opinion from the EFTA Court by
Skatteklagenemnda ved Sentralskattekontoret for storbedrifter, dated 13
March 2013, in the case of Fred. Olsen and others v Staten
v/Sentralskattekontoret for storbedrifter**

(Case E-3/13)

A request has been made to the EFTA Court by a letter of 13 March 2013 from Skatteklagenemnda ved Sentralskattekontoret for storbedrifter (the Appeals Board of the Central Taxation Office for Large-Sized Enterprises), which was received at the Court Registry on 18 March 2013, for an Advisory Opinion in the case of Fred. Olsen and others v Staten v/Sentralskattekontoret for storbedrifter, on the following questions:

- 1. Do trusts as a form of establishment fall within the scope of the freedom of establishment provided for in Article 31 EEA? Supplementary question: If so, who holds rights pursuant to the provisions of the EEA Agreement?**
- 2. If the first main question is answered in the affirmative: Does a trust meet the requirement of economic activity provided for in Article 31 EEA?**
- 3. If the first main question is answered in the negative: Does a trust fall within the scope of the right to free movement of capital provided for in Article 40 EEA?**
- 4. If the first or third main question is answered in the affirmative: Do the Norwegian CFC rules involve one or more restrictions on the freedom of establishment or the right to free movement of capital?**
- 5. If the fourth main question is answered in the affirmative: Can the restriction be deemed to be justified on the grounds of overriding public interests, and is the restriction proportionate?**