

EFTA COURT

Request for an Advisory Opinion from the EFTA Court by Oslo tingrett dated 1 July 2021 in the case of PRA Group Europe AS v Staten v/Skatteetaten

(Case E-3/21)

A request has been made to the EFTA Court by a letter dated 1 July 2021 from Oslo tingrett (the Oslo District Court), which was received at the Court Registry on 2 July 2021, for an Advisory Opinion in the case of PRA Group Europe AS v Staten v/Skatteetaten on the following questions:

- 1. Is there a restriction within the meaning of Article 31 EEA, read in conjunction with Article 34, when group contributions from Norwegian companies increase the maximum deduction for interest and thus the entitlement to deduction of interests on debt to affiliated parties under the limited interest deduction rule, a possibility which, under Norwegian tax rules, is not available for investments by or in EEA companies?**
- 2. Is an EEA company that is in a group with a Norwegian company in a comparable situation to that of a Norwegian company that is in a group with another Norwegian company, and what significance does it have for the comparability assessment that no actual group contribution has been made from the EEA company to the Norwegian company, but rather a loan?**
- 3. In the event that there is a restriction: Which reasons in the public interest may justify such a restriction?**