

## EFTA COURT

**Action brought on 14 January 2014 by the EFTA Surveillance Authority against the Kingdom of Norway**

**(Case E-7/14)**

An action against Norway was brought before the EFTA Court on 14 January 2014 by the EFTA Surveillance Authority, represented by Xavier Lewis and Gjermund Mathisen, acting as Agents of the EFTA Surveillance Authority, 35 Rue Belliard, B-1040 Brussels.

The EFTA Surveillance Authority requests the EFTA Court to:

- 1. Declare that by maintaining in force national rules which provide that a full amount of registration tax is due for foreign-registered leased motor vehicles temporarily imported by Norwegian residents to Norway, without the person having any right to an exemption or refund where the vehicle is neither intended to be used essentially in Norway on a permanent basis or in fact used in that manner, Norway has failed to fulfil its obligations arising from Article 36 of the EEA Agreement.**
- 2. Order the Kingdom of Norway to bear the costs of these proceedings.**

*Legal and factual background and pleas in law adduced in support:*

- Norwegian legislation provides that foreign-registered leased cars which are temporarily imported by Norwegian residents are in principle subject to the full registration tax from the moment they are used in Norway. The EFTA Surveillance Authority is of the view that this is contrary to the principle of free movement of services. It maintains that Norway has so far failed to adopt the necessary legislative measures to ensure compliance with Article 36 EEA.
- The EFTA Surveillance Authority submits, *inter alia*, that Article 36 EEA precludes the application of any national legislation which, without objective justification, impedes a provider of services from exercising that freedom.