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Case No: 79556
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EFTA SURVEILLANCE
AUTHORITY

Norwegian Ministry for Foreign Affairs
Postboks 8114 Dep.
N-0032 OSLO
Norway

Dear Sir/Madam,

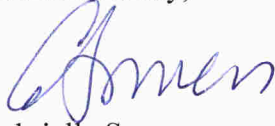
Subject: Complaint against Norway concerning Taxation of online gambling activities

On 9 September 2016, the EFTA Surveillance Authority ("the Authority") received a complaint against Norway concerning Section 5-50 of the Norwegian Taxation Act which concerns the taxation of online gambling activities in Norway.

According to the complainant, the legislation referred to above is contrary to the freedom to provide services (Article 36 EEA). The Norwegian legislation seems to provide for similar taxation rates to all EEA gaming activities. However, the complainant claims that online gaming activities provided by companies established in another EEA States are not treated in a similar way than Norwegian activities when it concerns taxation issues.

The Authority's Internal Market Affairs Directorate ("the Directorate") is presently considering the merits of the complaint. After a preliminary assessment has been undertaken, the Directorate may, where appropriate, ask the Norwegian Government to provide further information as well as its observations on the complaint.

Yours faithfully,



Gabrielle Somers
Deputy Director
Internal Market Affairs Directorate