

# Bettina Banoun

Partner

Authorisation: Advokat

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Bettina works with litigation, tax law, company law, professional liability matters, public administration law and EEA law. She is admitted to the Norwegian Supreme Court (since 2006) and litigates regularly before Norwegian courts, in addition to handling a number of administrative cases. She has also litigated before the EFTA Court and filed complaints with the EFTA Surveillance Authority. Bettina regularly advises on issues relating to tax structuring and M&A transactions. Bettina has a doctoral degree (Dr.juris) in tax law from the University of Oslo and published a book on "Tax avoidance". She received her education from the University of Oslo, Oxford University and Harvard Law School. Bettina is the author of several articles. She was a member of the Tax Law committee, which prepared the Norwegian Official Report NOU:2022:20 "A comprehensive tax system". In the Norwegian Financial Daily's annual lawyers survey, Bettina is ranked as one of Norway's leading tax lawyers. She is also ranked in band 1 in Chambers International, Chambers Europe and Legal 500 within tax law and HNW. In 2019, she was awarded "Legal performance of the year" in the Norwegian Financial Daily's annual lawyers survey for her work with the property tax case against the municipality of Oslo. In 2021, she was ranked by the Norwegian journal Advokatbladet ["Lawyers' magazine"] as one of hundred lawyers who have contributed to changing Norway during the last hundred years.

*"Bettina has brilliant communication skills,"  
a client notes, adding: "She is able to*

## Industry expertise

### Areas of practice

Professional- and Directors  
Liability  
EU and EEA Law  
Dispute Resolution  
Tax and Duties

*present complicated law in an easy-to-understand, comfortable and logical way."*

**Chambers Europe, 2022**

## **Selected projects**

### **Cases before the EFTA Court and the EFTA Surveillance Authority**

Bettina has litigated several lawsuits and complaints before the EFTA Court and the EFTA Surveillance Authority ("ESA"), including Fokus Bank (E-1/04), Ptarmigan Trust (E-3/13 and E-20/13). She has litigated complaints to ESA concerning Norwegian dividend payment rules in conflict with EEA regulations, and concerning Norwegian CFC rules, wealth tax rules and exit rules. The cases have contributed to the abolition of the discriminatory dividend payment rules, to the inclusion of the participation exemption method into the Norwegian Tax Act in 2004, as well as to amendments to the exit tax rules in 2010 and to the Norwegian CFC rules in 2013.

### **Cases before Norwegian courts**

Bettina has litigated various principled cases, such as the first Norwegian class action regarding property tax, and other cases concerning the concept of enterprise, anti-avoidance doctrine, the transfer pricing provision, convertible bonds, shipping tax and lawyers' duty of confidentiality. She has also represented insurance companies and audit firms in several professional liability cases.

## **Work experience**

Partner, Wiersholm, 2004

Senior Associate, BAHR, 2002

Fellow, University of Oslo, 1997

Associate, Telenor , 1996

## **Education**

Dr. juris (Phd), University of Oslo, 2003

Visiting Scholar, Harvard Law School, 1997

Cand. jur., University of Oslo, 1995

Magister Juris in European and Comparative Law (M.jur),  
Oxford University, 1993

## Membership

Member of the committee that was to evaluate aspects of the  
Norwegian Tax Appeal Committee, 2018 - 2019

Board member, Wilh.Wilhelmsen ASA/Wilh.Wilhelmsen  
Holding ASA, 2005 - 2016

Member, and later chair, of the Norwegian Bar Association's  
tax law committee, 2005 - 2015

Member of the evaluation board for PhD/assistant professor  
positions, 2011

Board member, Vistin Pharma ASA, 2018

Accountant for the Nobel Foundation, 2017

Chairman of the law committee for civil procedure and  
arbitration, 2025,

Member of the Torvik committee, "A comprehensive tax  
system", Norwegian Official Report 2022:20, 2022

Member of the Norwegian Bar Association's dispute law  
committee, 2020

Board member of Christen Sveaas' art foundation, 2019

## Awards

Hall of Fame , Legal 500, Tax, 2026

Band 1, Chambers Europe, Tax, 2026

Topp 10, Advokatundersøkelsen, Kapital Jus, Tax law, 2026

Highly Regarded, Women in Tax Leader, ITR World Tax, Tax,  
2025

Band 2, Chambers, High Net Worth Guide, 2025

Topp 20 mektigste kvinner innen juss, Kapital Jus, , 2025

Hall of Fame, Legal 500, Tax, 2025

Band 1, Chambers Europe , Tax, 2025

Topp 10, Advokatundersøkelsen, Kapital Jus, Tax, 2025

Hall of Fame, Legal 500, Tax, 2024

Band 1, Chambers Europe, Tax, 2024

Highly Regarded, World Tax, Tax, 2024

Women in Tax Leader, World Tax, Tax, 2024

Band 1, Chambers Europe, Tax, 2023

Hall of Fame, Legal 500, , 2023

Topp 10, Advokatundersøkelsen, Finansavisen, Tax, 2023

Topp 3, Advokatundersøkelsen, Finansavisen, Tax law, 2022

Leading individuals, Legal 500, Tax, 2022

Band 1, Chambers Europe, Tax, 2022

Leading individuals, Legal 500, Tax, 2021

Band 1, Chambers Europe, Tax, 2021

Leading individuals, Legal 500, Tax, 2020

Band 1, Chambers Europe, Tax, 2020