

NOTE 32

In January 2016, Ferd AS sold the business TeleComputing to Investeringsfondet IK Investment partners. The sale was finalised in March 2016 (cf. [note 33](#)).

Ferd made a settlement with the authorities on 8 April 2016 and won the case in the question of deductability for carried interest for the income year 2013. We therefore maintain the balance sheet recording of deferred tax assets related to the deduction for carried interest for 2013 and 2014. As previous years were not part of the settlement and the issue not yet clarified on that point, we cannot recognise deferred tax assets related to these years before Ferd has received a final decision from the tax authorities.