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## Sara Næss

### Associate

Sara specialises in tax law. She joined the firm in 2026 after obtaining her Master of Laws degree from the University of Oslo.

During her studies, Sara gained legal experience through a part-time position at the Norwegian Tax Administration. She also worked with Legal Aid for Children and Youths. In 2025, she was awarded the Schjødt scholarship for her master's thesis in tax law, which focused on companies' ability to deduct cross-border losses from an EU/EEA perspective.

Prior to joining Schjødt full-time, Sara was a part of Schjødt's moot court team representing Norway in the Nordic Human Rights Moot Court Competition in 2024. She also won both Juristforeningens Moot Court Competition and ELSA's Nordic Negotiation Competition the following year.

## Practice Areas

Tax

## Education

2025

Master of Laws, University of Oslo