

Application - withholding tax exemption

- Cf. Norwegian Tax Act Section 2-38 (1) i., cf. (5)
- Cf. Section 5-10a-1 subsection c) in the Regulations pursuant to the Norwegian Tax Payment Act.

Date:	Your reference:
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1. Claimant

Name (applicant's name as appears on confirmation from competent authority):	TIN: (Tax Identification Number)
Postal address, country:	
E-mail:	Telephone:

2. Representative

We give the below representative permission to submit this application on our behalf and to receive all communication in this regard.

Name:
Postal address, country:
E-mail:

3. Confirmation certifying that the shareholder is resident in an EEA country ¹

Name of competent authority:
Address of competent authority:

We certify that the applicant mentioned in section 1. is resident in _____.

_____	_____
Date	Stamp and signature of Competent Authority

4. Organisational structure

Please state below which Norwegian entity the applicant is comparable to in the Norwegian Tax Act Section 2-38 (1) i., for example: Private limited company, public limited company, stock - investment fund, association, institution/foundation, estate in bankruptcy, municipal or state-owned company, inter municipal company, co-operative society, mutual insurance company (equal a pension scheme), Savings Bank, self-owned finance company.

You must list similarities to support your claim, and state whether the owner(s) have limited liability for the entity's debt or not.

¹ This form must be signed by the tax authorities in the claimant's country of residence. Alternatively, enclose a confirmation from public authorities certifying that the applicant is registered and based within the EEA. (Attestations from national registers for business enterprises or legal entities are normally accepted.)



5. Economic activity and purpose for establishment within EEA

The foreign shareholder must be established within the EEA and carry out genuine economic activity within the EEA. To support the fulfilment of set requirement, please state relevant factors, such as:

- What is the applicant's investment profile and scope of investments in Norwegian companies?
- What is the commercial activity and main business interests for the establishment within EEA?
- Where are the owner(s)/investor(s) of the applicant primarily located?
- What is the date of establishment within EEA?
- Where is the location and who are the executor(s) of the applicant's business activity?
- Where is the management/board of directors located?
- Are there other relevant factors for the establishment within EEA?

6. Signature(s)

We, _____, declare that the information given in this form is correct.

We hereby apply for approval to be entitled to a 0 % withholding tax rate under the Norwegian tax exemption method.

Date

Signature of/on behalf of claimant

Please note:

- If there is insufficient space in any section of the form, you may enclose additional documentation and submit as part of your application.
- An approval will remain valid as long as the actual conditions on which the approval is based remain unchanged.
- The application must be signed. If an authorised representative signs the application, a power of attorney must be enclosed with the application.
- If the applicant is an umbrella structured investment fund with segregated liability between sub-funds, the sub-funds are normally considered as separate taxpayers according to Norwegian law. We therefore require documentation that certifies that the subfund(s) are part of the investment fund, i.e. certificate of residence or an attestation. (In such cases, the approval will be given on sub-fund level.)
- The Central Office - Foreign Tax Affairs reserves the right to withdraw any given approval.
- Please be informed that submitted documentation will not be returned to the sender.
- For more information about the approval arrangement, see www.skatteetaten.no; topic search: "withholding tax dividends".
- Send the application and documentation to:
The Norwegian Tax Administration
P.O. Box 9200 Grønland
0134 OSLO, NORWAY