

## Unofficial Template

**Addressed to:**  
The Central Office – Foreign Tax Affairs  
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### Claim for refund of withholding tax and approval for registration of exemption (0 % rate) - shareholder resident in an EEA Country

**Disclaimer:**

This template is prepared by Telenor to assist shareholders that claim refund of withholding tax, and it is not an officially approved form. The form is prepared based on statements indicating which information the tax authorities may consider relevant. The tax authorities may request additional information to be submitted. The form is primarily prepared for corporate shareholders. Thus, some of the boxes may be less relevant for private individuals that claim for refund.

The claim for refund must be filed by the shareholder to the The Central Office – Foreign Tax Affairs. Telenor does not have the capacity to provide further assistance to shareholders that claims a refund, and has no liability for the correctness and completeness of information filed by the shareholders. We therefore request that the any questions concerning the claim for refund to be addressed directly to The Central Office – Foreign Tax Affairs, or that the shareholders contact professional tax advisor.

#### **Part A Identification of Claimant (and Beneficial Owner)**

1. Name of Claimant for refund (that also must be beneficial owner): \_\_\_\_\_
2. Permanent resident address of the Claimant: \_\_\_\_\_  
\_\_\_\_\_
3. Mailing address – if different from above: \_\_\_\_\_  
\_\_\_\_\_
4. If the shares of the Claimant are registered with a foreign custodian/bank/clearing central, the claimant must submit information on which foreign custodian/bank/clearing central the securities are registered with in Norway: \_\_\_\_\_  
\_\_\_\_\_

#### **Part B Beneficial ownership and tax status**

5. I certify that (**tick all that apply**):
- The Claimant is a resident of the country \_\_\_\_\_ in the EEA area, within the meaning of the income tax treaty between Norway and that country, and pursuant to internal tax law in that country.
  - The Claimant is the real beneficial owner (i.e. the one who ultimately receives the dividend payments).
  - The Claimant has an actual establishment and carries out genuine economic activity in the state of residency. Provide a description:  
\_\_\_\_\_  
\_\_\_\_\_
  - The Claimant invests its own capital, and **not** capital belonging to other persons or entities on their behalf.
  - The Claimant is **not** a transparent entity for tax purposes in the state of residency.
6. If all boxes under section 5 are not ticked (*for example if the Claimant is subject to tax in its country of residency – but dividend income is exempt from tax in that country*), provide additional information:  
\_\_\_\_\_  
\_\_\_\_\_

#### **Part C Legal status of the Claimant**

7. Legal status of the Claimant (**tick relevant**):
- Private or public limited liability company     Stock investment fund     Association     Institution
  - Estate in bankruptcy     Municipal or state-owned company     Individual/person     Other
9. The Claimant is a transparent entity for legal purposes in the state of residency:     Yes     No

8. Claimant who is transparent and/or not a company with limited liability, has to submit additional information necessary to decide whether it is an entity covered by the tax exemption model: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**Part D**                      **Specification of claim for refund**

10. Number of shares in Telenor ASA owned by the claimant: \_\_\_\_\_
11. Date of distribution: \_\_\_\_\_
12. The total dividend payment (in NOK): \_\_\_\_\_
13. The withholding tax drawn in Norway and what amount is being reclaimed (in NOK): \_\_\_\_\_

**Part E**                      **Method of payment**

14. Payments instructions for the refund (**tick relevant and insert information**):

Iban-code/Code of the International Bank Account Number: \_\_\_\_\_

Bank Account No. (For Claimant without IBAN No): \_\_\_\_\_

Clearing code of the Bank: \_\_\_\_\_

Swift Address of the Bank: \_\_\_\_\_

Name of the Bank: \_\_\_\_\_

Address of the Bank: \_\_\_\_\_

Postal code, postal address, country of the Bank: \_\_\_\_\_

Account in the name of: \_\_\_\_\_

**Part F**                      **Appendixes**

15. Enclosed to this form follows (**tick all that applies**):

- Documentation that shows that the Claimant received the dividends and which withholding tax rate that was used in Norway (must be enclosed).
- Certificate of residence issued by the relevant tax authorities stating that the Claimant is resident for tax purposes in the state specified in Part B for the income year \_\_\_\_\_, in original (must be enclosed).
- A copy of the letter of authorisation (must be enclosed - if claim is signed by others than the Claimant).
- Other (if any): \_\_\_\_\_

**Part G**                      **Signatures**

16. By signing this document, the Claimant request (**tick all that applies**):

- Refund of withholding tax as specified in this form.
- Approval for exemption (0 % rate) from withholding tax with respect to future distributions, which may be registered on the Claimant's Security Account in Norwegian Central Securities Depository (Verdipapirsentralen).

\_\_\_\_\_  
Signature of Claimant  
(or individual authorized to sign for the Claimant)

\_\_\_\_\_  
Place

\_\_\_\_\_  
Date

\_\_\_\_\_  
Position