

## One-Time Certificate for Norwegian Equities

**Please mail the completed and signed certificate to:**

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream<sup>1</sup> account(s): \_\_\_\_\_ (the "Account")

The undersigned client of Clearstream may hold from time to time in its securities Account with Clearstream equities issued by entities organised under the laws of Norway (the "Securities").<sup>44</sup>

For the purposes of ensuring that we are eligible to obtain relief at source or exemption on income payments on the Securities in the Account, whenever available, we hereby certify that:

- Beneficial owner(s) of the Securities qualify as the beneficial owner for tax purposes and is entitled to the relief at source or tax exemption, based on the applicable tax laws and regulations in the Norwegian market;
- such entitlement is valid for any such Securities sourced in the Norwegian market already held on the Account or to be held in the future in the Account;
- such entitlement is not restricted by any contractual obligation such as a lending or collateral arrangement

For the purpose of ensuring that relief or exemption at source from Norwegian withholding tax is granted on certain dividend payments, we hereby certify that either (tick the applicable box and complete as appropriate, all fields mandatory):

☐ **1. Segregated account per beneficial owner**

We hold the Securities exclusively for the following sole beneficial owner (including ourselves if applicable):

Full name of beneficial owner (BO):

\_\_\_\_\_

Full address of BO for tax purposes:

\_\_\_\_\_

Country of tax residence (two-letter ISO code):

\_\_\_\_\_

Tax identification number (TIN):

\_\_\_\_\_

Please select the status of the beneficial owner:

☐ 1.1 DTT resident individual

**(Standard rate as provided for under a relevant Double Taxation Treaty with Norway (the "Treaty") and the country of residence of the beneficial owner – "DTT rate")**

<sup>1</sup> Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

## One-Time Certificate for Norwegian Equities

By confirming the applicability of the standard rate, we further confirm that any relevant tests are provided for within the Treaty and that this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc. are met.

**Please note that in applying the standard rate, no additional assessment has been made by Clearstream on whether a different rate of withholding tax could apply; OR**

☐ 1.2 DTT resident – legal entity

(**Standard** rate as provided for under a relevant **Double Taxation Treaty** with Norway (the “Treaty”) and the country of residence of the beneficial owner – “DTT rate”)

By confirming the applicability of the standard rate, we further confirm that any relevant tests are provided for within the Treaty and that this includes but is not limited to: type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc. are met.

**Please note that in applying the standard rate, no additional assessment has been made by Clearstream on whether a different rate of withholding tax could apply; OR**

☐ 1.3 DTT resident – legal entity tax exempt as per DTT (0% rate applied).

By confirming this, we further confirm that any relevant tests are provided for within the Treaty and that this includes but is not limited to type of investor; size of holding; beneficial ownership; any limitation of benefits provision etc. are met; OR

☐ 1.4 Foreign EEA entity qualifying for the tax exemption model (0% rate applied); OR

☐ 1.5 Luxembourg SICAV organised as UCITS qualifying for the tax exemption model (0% rate applied); OR

☐ 1.6 International organisation or foreign government qualifying for tax exemption (0% rate applied).

### ☐ 2. Omnibus account

We hereby certify that we are not the beneficial owner of all securities that we may hold from time to time in the account but hold the Securities for several beneficial owners who may be subject to different tax rates.

We hereby acknowledge that, for the purposes of obtaining the appropriate reduced rates on a portion or portions of the income to be paid or credited on the property in the Account, we must submit to Clearstream, in addition to this One-Time Certificate and no later than the deadlines set by Clearstream, the following additional certification, if applicable:

- Per-payment instruction, confirming the details of the beneficial owners, quantity of the Securities held and the tax rates to be applied (**only required for option 2. Omnibus account**); and
- Valid certificate(s) of residence; and
- Beneficial owner certificate(s); and
- Approval letter(s) from the Norwegian Tax Authorities; and
- Declaration of unchanged tax status from entities claiming tax exemption; and
- Declaration of unchanged tax status from Luxembourg SICAV organised as UCITS claiming tax exemption; and
- Attestation.

We acknowledge, that it is solely our responsibility, at all relevant times, to monitor the expiration of any certification required for the purpose of obtaining relief or exemption at source and either to obtain renewals of such certification or, immediately on expiration of such certification, to provide instructions to have the correct applicable Norwegian withholding tax deducted and that Clearstream has no responsibility or liability in this regard.

We irrevocably authorise Clearstream to act on the information contained in this certificate. We hereby appoint Clearstream and Clearstream's account operator for Norwegian equities (the “Operator”) as our attorneys-in-fact with authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Norwegian authorities, including the Norwegian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate and any other document provided is or would be relevant.

## One-Time Certificate for Norwegian Equities

We hereby accept full responsibility in the case of any claims made and that Clearstream shall not be held liable for any additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certificate and the eventual list of holdings entitled to relief or exemption at source and therefore to indemnify Clearstream in respect of any penalties, taxes and interest thereon, levied by the Norwegian Tax Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this certificate.

We understand that, in order to obtain any dividend payment with respect to the securities subject to withholding tax at reduced rate, it may be necessary for Clearstream to provide certain information to the Operator, the issuer of the securities and the Norwegian Tax Authorities. We understand that the Norwegian authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate, or any certificate or statement in a certificate provided pursuant to this certificate, including any list of holdings entitled to relief or exemption at source in the relevant form, untrue or incomplete.

We agree to hold harmless and not make any claims against Clearstream for any loss, claim, liability, damage, cost or any expenses whatsoever in relation thereto.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to Clearstream served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

This One-Time Certificate is governed by and shall be construed in accordance with the laws of (i) the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and (ii) the Federal Republic of Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) and the courts of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and the courts of the Federal Republic Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) shall have exclusive jurisdiction for all legal proceedings relating thereto.

### For and on behalf of:

Name of Clearstream client:

Address:

### Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)