

## Application for refund of Norwegian withholding tax under a Double Taxation Treaty

		Date:	Your reference:
1. Claimant			
Name (applicant's name as appears on certificate of residence):		TIN (Tax Identification Number):	
Postal address, country:			
E-mail:		Telephone:	
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<ol><li>Representative</li><li>We give the below representative permission to submit recipient of all communication in this regard.</li></ol>	t this application or	our behalf and to be the	
Name:		Contact person:	
Postal address, country:			
E-mail:			
3. Double Taxation Treaty			
Application under the Double Taxation Treaty between	Norway and		
Pursuant to the standard double taxation treaty ra	ate,		
or, • Pursuant to the taxation rate of the special provision	ion in Article		
4. Certificate of residence <sup>1</sup>			
Name of competent authority:			
Address of competent authority:			
We certify that the applicant mentioned in section 1.	was resident in		
during the year(s), for	the purpose of the	e Double Taxation Treaty bety	ween Norway and
Date		Stamp and signature of Cor	mpetent Authority

<sup>1.</sup> This form must be signed by the tax authorities in the claimant's country of residence. Alternatively, enclose a separate certificate of residence issued by the tax authorities.



## 5. Dividends 2

Please note that you must submit an overview of the dividends with a calculation of the refund amount with the application. We kindly ask you to include the total refund amount per year. If the applicant has sub-funds, the calculation of the refund must be made on sub-fund level. If the applicant is a tax transparent entity that claims a refund on behalf of its participants, you must provide a calculation of the refund amount for each participant per year.

If an overview is not submitted, your application may not be approved. Please use the table below, or enclose a separate overview. Remember to enclose a credit advice from the bank for each dividend payment.

VPS (CSD) account number	Year of dividend payment	ISIN	number of the share	Name of the Norwegian company	Gross amount in NOK	Withholding tax 25%	Refund claim 10%
						TOTAL	

<sup>2.</sup> Shares issued by all the Norwegian companies listed on Oslo Børs (the Oslo Stock Exchange) are registered with the Norwegian central securities depository (VPS), as are shares in other large Norwegian companies. Please refer to your bank or custodian to obtain the VPS account number (12 digits) correspondent to your shareholding(s).



## 6. Share lending:

Please state whether one or more of the dividend(s) were paid on shares that were borrowed/lent from/to another party at the time of the dividend distribution: YES NO

Name and address of the bank:	
IBAN:	SWIFT/BIC:
Account holder:	,
Payment reference (max 20 characters):	
8. Signature(s)	
We,application, and that the information given in the a amount stated on separate overview.	, declare that we are the beneficial owners of the dividends listed in the application is correct. we hereby claim a refund of the above amount/the

## 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.
- The claim must be signed. If an authorised representative signs the claim, a power of attorney must be enclosed with the
  application.
- Each credit advice must indicate that the dividend payment has been subject to withholding tax, not just tax. If the dividend has gone through a chain of transactions from the Norwegian company to the final recipient (the claimant), an overview of the chain of transactions must be submitted.
- Please be informed that submitted documentation will not be returned.
- If the applicant is an umbrella structured investment fund, with segregated liability between sub-fund(s), we require documentation that shows which sub-fund each dividend payment was made to. Please enclose a separate overview with a calculation of the refund amount per year for each sub-fund. In addition, we require documentation that certifies that the sub-fund(s) were part of the investment fund at the time of the dividend payment(s), for example certificate of residence or an attestation.
- If the applicant is a tax transparent entity that claims a refund on behalf of its participants, you must provide the participants' percentage of shares in the entity. You must also provide certificate of residence and power of attorney for each participant. Remember to enclose a separate overview with a calculation of the refund amount corresponding to each participant for each year.
- You can find this application form on www.skatteetaten.no; topic search "withholding tax refund on dividends".
- Send the application and documentation to:

The Norwegian Tax Administration

P.O. Box 9200 Grønland

0134 OSLO, NORWAY

<sup>3.</sup> Please contact the Norwegian Tax Administration if the payment details change.