

## Application for refund of Norwegian withholding tax under the tax exemption method

- Cf. Norwegian Tax Act Section 2-38 (1) i., cf. (5)

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 be the recipient of all communication in this regard.

Name:
Postal address, country:
E-mail:

### 3. Confirmation certifying that the shareholder is resident in an EEA country <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) \_\_\_\_\_.

_____	_____
Date	Stamp and signature of Competent Authority

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. 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

### 6. Payment details <sup>3</sup>

The account must be able to receive payments in NOK.

Name and address of the bank:	
IBAN:	SWIFT/BIC:
Account holder:	
Payment reference (max 20 characters):	

### 7. Organisational structure

Please state below which Norwegian entity the applicant is comparable to in the Norwegian Tax Act Section 2-38 (1) i.: 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 (equals 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.

### 8. 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?

### 9. Signature(s)

We, \_\_\_\_\_, declare that we were the real owners of the shares listed in the application on the listed dates, and that the information given is correct. We hereby claim a refund of the above amount/ amount stated on separate overview, under the Norwegian tax exemption method.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Date	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> Signature of/on behalf of claimant(s)
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<sup>3</sup>. Please contact the Norwegian Tax Administration if the payment details change.



**Please note:**

- You may enclose an annexure and submit as part of your application if there is insufficient space in any section of the form.
- 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 to the sender.
- If the applicant is an umbrella structured investment fund, with segregated liability between sub-funds, 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 a 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, as well as certificate of residence and power of attorney for each participant. Please 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](http://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

This page does not have to be included when filing your application.