

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

Date:	Your reference:
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1. Claimant

First and last name(s): (Applicant(s) name(s) as appears on certificate(s) of residence.)	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:	Contact person:
Postal address, country:	
E-mail:	

3. Double Taxation Treaty

Application for refund of Norwegian withholding tax under the Double Taxation Treaty between Norway and _____.

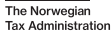
4. Certificate of residence ¹

Name of competent authority:
Address of competent authority:

We certify that the applicant(s) mentioned in section 1. was/were resident(s) in _____,
during the year(s) _____, for the purpose of the Double Taxation Treaty between Norway and _____.

_____	_____
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 separate certificate of residence issued by the tax authorities.



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 for each 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 credit advices 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							

2. 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. Payment details ³

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. Signature(s)

I/we, _____, declare that I/we am/are the beneficial owner(s) of the dividends listed in the application, and that the information given in this form is complete and correct. I/we hereby claim a refund of the above amount/the amount stated on separate overview.

_____ Date	_____ Signature of/on behalf of claimant(s)
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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 application must be signed. If an authorised representative signs the claim, a power of attorney must be enclosed with the application.
- If the shares are owned by more than one individual (for example a spouse), all of the owners must sign the application/power of attorney. We also require certificate of residence for all the shareholders.
- 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.
- You can find this application form on www.skatteetaten.no; topic search "withholding tax refund on dividends".
- Send application and documentation to:
Skatteetaten
Postboks 9200 Grønland
0134 Oslo
Norway

³. Please contact The Norwegian Tax Administration if the payment details change.