

Application - reduced withholding tax rate

- Cf. Section 5-10a-1 b) in the Regulations pursuant to the Norwegian Tax Payment Act.

Date:	Your reference:
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1. Claimant

Name (applicant's name as appears on certificate 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

We apply for approval to be entitled to a reduced withholding tax rate pursuant to the Double Taxation Treaty between Norway and _____.

- Pursuant to the standard double taxation treaty rate,
or,
- Pursuant to the taxation rate of the special provision in Article _____.

4. Certificate of residence ¹

Name of competent authority:
Address of competent authority:

We certify that the applicant mentioned in section 1. is resident in _____,
for the purpose of the Double Taxation Treaty between Norway and _____.

_____	_____
Date	Stamp and signature of Competent Authority

5. Signature(s)

We, _____, declare that the information given in this form is correct.
We hereby apply for an approval to be entitled to reduced withholding tax under a double taxation treaty with Norway.

_____	_____
Date	Signature of/on behalf of claimant

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:

- If there is insufficient space in any section of the form, you may enclose additional documentation and submit as part of your application.
- An approval will remain valid as long as the actual conditions on which the approval is based remain unchanged.
- The certificate of residence must make reference to the double taxation treaty with Norway and cannot be older than 6 months.
- If the applicant is an umbrella structured investment fund with segregated liability between sub-funds, the sub-funds are normally considered as separate taxpayers according to Norwegian law. We therefore require documentation that certifies that the subfund(s) are part of the investment fund, i.e. certificate of residence or an attestation. (In such cases the approval will be given on sub-fund level.)
- The application must be signed. If an authorised representative signs the application, a power of attorney must be enclosed with the application.
- The Central Office - Foreign Tax Affairs reserves the right to withdraw any given approval.
- Please be informed that submitted documentation will not be returned to the sender.
- For more information about the approval arrangement, see www.skatteetaten.no; topic search: "withholding tax 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.