



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2016 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 911 551 772
Organisasjonsform: Aksjeselskap
Foretaksnavn: MØLLERGATA 8 AS
Forretningsadresse: Bygdøy allé 4
0257 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2016 - 31.12.2016

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tore Dahl-Naustdal
Dato for fastsettelse av årsregnskapet: 24.05.2017

Grunnlag for avgivelse

År 2016: Årsregnskapet er elektronisk innlevert
År 2015: Tall er hentet fra elektronisk innlevert årsregnskap fra 2016

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 23.06.2019



Resultatregnskap

Beløp i: NOK	Note	2016	2015
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		5 691 686	5 246 805
Annen driftsinntekt		54 996	53 757
Sum inntekter		5 746 682	5 300 562
Kostnader			
Lønnskostnad	3, 4	28 525	17 187
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	1 104 000	846 000
Annen driftskostnad		595 797	874 782
Sum kostnader		1 728 322	1 737 969
Driftsresultat		4 018 360	3 562 593
Finansinntekter og finanskostnader			
Annen renteinntekt		22 585	54 090
Annen finansinntekt		393	1 560
Sum finansinntekter		22 978	55 650
Rentekostnad til foretak i samme konsern	5	1 209 833	1 206 528
Annen rentekostnad		983 367	1 013 012
Annen finanskostnad			3 336
Sum finanskostnader		2 193 201	2 222 876
Netto finans		-2 170 223	-2 167 226
Ordinært resultat før skattekostnad		1 848 137	1 395 368
Skattekostnad på ordinært resultat	6, 10	-318 691	-1 203 946
Ordinært resultat etter skattekostnad		2 166 828	2 599 314
Årsresultat		2 166 828	2 599 314
Årsresultat etter minoritetsinteresser		2 166 828	2 599 314
Totalresultat		2 166 828	2 599 314



Resultatregnskap

Beløp i: NOK	Note	2016	2015
Overføringer og disponeringer			
Utbytte	2, 5	1 000 000	1 250 000
Udekket tap	2		
Overføringer til/fra annen egenkapital	2	1 166 828	1 349 314
Sum overføringer og disponeringer		2 166 828	2 599 314



Balanse

Beløp i: NOK	Note	2016	2015
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	1, 1	82 750 946	82 737 593
Sum varige driftsmidler		82 750 946	82 737 593
Sum anleggsmidler		82 750 946	82 737 593
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		2 327	104 258
Andre fordringer		550 490	687 111
Sum fordringer		552 817	791 369
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	8	3 550 705	3 197 273
Sum bankinnskudd, kontanter og lignende		3 550 705	3 197 273
Sum omløpsmidler		4 103 522	3 988 642
SUM EIENDELER		86 854 467	86 726 235
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	2	1 000 000	1 000 000
Overkurs	2	12 114 117	12 114 117
Annen innskutt egenkapital	2		
Sum innskutt egenkapital		13 114 117	13 114 117



Balanse

Beløp i: NOK	Note	2016	2015
Opptjent egenkapital			
Annen egenkapital	2	2 516 142	1 349 314
Udekket tap	2		
Sum opptjent egenkapital		2 516 142	1 349 314
Sum egenkapital		15 630 259	14 463 430
Gjeld			
Langsiktig gjeld			
Utsatt skatt	10	18 747 319	19 758 613
Sum avsetninger for forpliktelser		18 747 319	19 758 613
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	9	33 000 000	33 000 000
Øvrig langsiktig gjeld	5, 5	17 000 000	17 000 000
Sum annen langsiktig gjeld		50 000 000	50 000 000
Sum langsiktig gjeld		68 747 319	69 758 613
Kortsiktig gjeld			
Leverandørgjeld		10 840	16 602
Betalbar skatt	10	692 603	566 476
Skyldige offentlige avgifter		15 025	20 441
Utbytte	2, 5	1 000 000	1 250 000
Annen kortsiktig gjeld	5	758 421	650 673
Sum kortsiktig gjeld		2 476 889	2 504 192
Sum gjeld		71 224 209	72 262 805
SUM EGENKAPITAL OG GJELD		86 854 467	86 726 235
POSTER UTENOM BALANSEN			
Pantstillelser	9		



Csc Møllergaten 8 Holding AS

Annual report 2016

Operations and location

Operations for Csc Møllergaten 8 Holding AS are located in Trondheim. The company's business is ownership in and letting of real estate properties. The company owns and operate Møllergaten 8, gnr. 208, bnr. 413 located in Oslo. OBOS Basale AS is engaged as technical and commercial administer of the real estate and the company.

Going concern

It is the Board of Directors comprehension that the conditions for going concern are still fulfilled. In accordance with the Accounting Act §3-3 it is further confirmed that the preparation of the annual accounts was done under this condition.

Work- and external environment

The company do not engage in operations that result in pollution of the external environment.

Research and development

Operations do not include research or development.

Equal opportunities

The company has no employees. The board is aware of the rules regarding equal opportunities and will strive to achieve an even distribution between genders.

Net earnings and disposed

The Board proposes that this year's net profit, NOK 2 166 828 is distributed as follows:

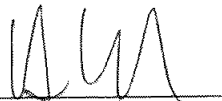
Transferred to other equity NOK 1 166 828

The company has accrued a dividend of NOK 1 000 000 to be deducted from other equity. In the opinion of the Board of directors the company has sufficient equity and liquidity after the payment of dividends.

The Board views the Financial Statement as presented to be a true representation of the operations and the financial situation of the company at the end of the year.

The board is not aware of any other circumstances that are of substantial consequence for the Financial Statements of the Company.

Oslo, 24.05.2016



Håvard Reigstad Skögvoll
Chairman of the Board



Revenue Statement			
Csc Møllergaten 8 Holding AS			
	Note	2016	2015
Operating income and operating expenses			
Rental income		5 691 686	5 246 805
Other operating income		54 996	53 757
Operating Income		<u>5 746 682</u>	<u>5 300 562</u>
Payroll expenses	3, 4	28 525	17 187
Amortization and Depreciation	1	1 104 000	846 000
Other operating expenses		595 797	874 782
Operating expenses		<u>1 728 322</u>	<u>1 737 969</u>
Operating profit		<u>4 018 360</u>	<u>3 562 593</u>
Financial income and expenses			
Other interest income		22 585	54 090
Other financial income		393	1 560
Interest expense to group entities	5	1 209 833	1 206 528
Interest expense to financial institutions		983 367	1 013 012
Other financial expenses		0	3 336
Net financial income and expenses		<u>-2 170 223</u>	<u>-2 167 226</u>
Operating result before tax		1 848 137	1 395 368
Tax on ordinary result	6, 10	-318 691	-1 203 946
Operating result after tax		<u>2 166 828</u>	<u>2 599 314</u>
Brought forward			
Dividend	2, 5	1 000 000	1 250 000
To other equity	2	1 166 828	1 349 314
Net brought forward		<u>2 166 828</u>	<u>2 599 314</u>

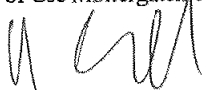


Balance Sheet			
Csc Møllergaten 8 Holding AS			
	Note	31.12.2016	31.12.2015
Assets			
Fixed assets			
Buildings	1	82 573 196	82 559 843
Land	1	177 750	177 750
Total fixed assets		<u>82 750 946</u>	<u>82 737 593</u>
Current assets			
Accounts receivables		2 327	104 258
Other receivables		550 490	687 111
Total debtors		<u>552 817</u>	<u>791 369</u>
Cash and bank deposits	8	<u>3 550 705</u>	<u>3 197 273</u>
Total cash and receivables		<u>4 103 522</u>	<u>3 988 642</u>
Total assets		<u>86 854 467</u>	<u>86 726 235</u>
Csc Møllergaten 8 Holding AS			



Balance Sheet			
Csc Møllergaten 8 Holding AS			
Equity and liabilities	Note	31.12.2016	31.12.2015
Restricted equity			
Share capital	2	1 000 000	1 000 000
Share premium reserve	2	12 114 117	12 114 117
Total restricted equity		<u>13 114 117</u>	<u>13 114 117</u>
Retained earnings			
Other equity	2	2 516 142	1 349 314
Total retained earnings		<u>2 516 142</u>	<u>1 349 314</u>
Total equity		<u>15 630 259</u>	<u>14 463 430</u>
Liabilities			
Deffered tax	10	18 747 319	19 758 613
Total provisions		<u>18 747 319</u>	<u>19 758 613</u>
Liabilities to financial institutions	9	33 000 000	33 000 000
Liabilities to group company	5	17 000 000	17 000 000
Total of other long term liabilities		<u>50 000 000</u>	<u>50 000 000</u>
Current liabilities			
Trade creditors		10 840	16 602
Tax payable	10	692 603	566 476
Public duties payable		15 025	20 441
Dividends	2, 5	1 000 000	1 250 000
Other short term liabilities		758 421	650 673
Total short term liabilities		<u>2 476 889</u>	<u>2 504 192</u>
Total liabilities		<u>71 224 209</u>	<u>72 262 805</u>
Total equity and liabilities		<u>86 854 467</u>	<u>86 726 235</u>

Oslo, 24.05.2017
The board of Csc Møllergaten/8 Holding AS


Håvard Reigstad Skogvoll
chairman of the board

Csc Møllergaten 8 Holding AS



Notes to the accounts 2016

CSC Møllergaten 8 Holding AS

Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small entities in Norway. These principles are governed by The Norwegian Accounting Standards Board.

Classification of assets

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year of the balance day are classified as current assets. The classification of current and non-current liabilities is based on the same criteria. Debt with a maturity of more than one year after the accounting period is classified as long term debt. Current assets are valued at the lower of historical cost or fair value. Long term and short term liabilities, are valued at nominal value.

Receivables

Trade receivables and other receivables are valued at nominal value, less the accrual for expected losses of the receivable amount. The accrual for losses is based on an individual assessment of each receivable.

Income

The operating income consists of rental income and other income. Rental income encompasses the fair value of the payment received for services that fall within the ordinary activities of the company. The costs of sales and other expenses are in principle recognised in the same period as the revenue they relate to.

Fixed assets and depreciation

Fixed assets are valued at the historical cost of the asset, but are written off to the recoverable amount if this is lower than the historical cost, and the decline is expected to be permanent. Maintenance of fixed assets are recognised in the accounting year the maintenance occurs. Improvements of an fixed assets are added to the cost of the asset and depreciated over the economic life time of the asset.

Income tax and deferred tax

The tax expense in the profit and loss report consists of current income tax and the change in net deferred tax. The change in deferred tax is calculated with a tax rate of 24% in 2016 and 25% in 2015, on the temporary differences between the accounting value of the asset and the tax value of the asset. Increasing/decreasing temporary differences that reverses or can be reversed in the accounting period is offset.

Note 1 Property, plant and equipment

	Buildings	Fixed technical installations	Land	Tenant improvements	Plant under construction	Total
Acquisition balance 01.01	84 601 498	-	177 750	-	449 060	85 228 308
Additions	-	-	-	1 288 587	-171 234	1 117 353
Disposal	-	-	-	-	-	-
Acquisition balance 31.12	84 601 498	-	177 750	1 288 587	277 826	86 345 661
Accumulated impairment 31.12	-	-	-	258 000	-	3 584 715
Accumulated depreciation 31.12	3 336 716	-	177 750	1 030 587	277 826	5 223 875
Balance value 31.12	81 264 783	-	177 750	1 030 587	277 826	82 750 946
Current year impairment	-	-	-	-	-	-
Current year depreciation	848 000	-	-	258 000	-	1 104 000
Total current year impairment/depreciation	848 000	-	-	258 000	-	1 104 000
Expected economic life time	100	-	n/a	5	n/a	
Depreciation method	straight-line	straight-line	none	straight-line	none	



Note 2 Share capital, shareholder information and equity

Share capital	Number of	Nominal amount	Carrying value
Ordinary shares at 31.12	1 000 000	1	1 000 000

Shareholder	Ordinary shares	Stake
Catella Real Estate AG Kapitalanlagegesellschaft	1 000 000	100 %
Total number of shares	1 000 000	100 %

The company was founded on 30.01.2013. The company is a fully owned subsidiary of Catella Real Estate AG
All shares give equal rights in the company.

	Share capital	Share premium	Other invested equity	Other equity	Total equity
Equity at 01.01	1 000 000	12 114 117	-	1 349 314	14 463 430
Profit/loss of the year				2 166 828	2 166 828
Received/given group contribution				-	-
Dividend				-1 000 000	-1 000 000
Capital increase/reduction				-	-
Equity at 31.12	1 000 000	12 114 117	-	2 516 142	15 630 259

Note 3 Payroll costs

Payroll costs	2016	2015
Board of directors remuneration	26 000	16 013
Payroll tax	3 525	1 174
Total payroll costs	28 525	17 187

The company has no employees and is therefore not obliged to sign an OTP-agreement.

Note 4 Benefits/remuneration to the board of directors and auditor

Directors' remuneration	2016	2015
Board of directors remuneration	25 000	16 013
Total	25 000	16 013

Remuneration, including not reclaimable VAT.	2016	2015
Statutory audit	84 344	57 060
Total	84 344	57 060

**Note 5 Related party balances****Related party balances**

	Long term liabilities	
	2018	2016
Catella RealEstate AG	17 000 000	17 000 000
Parent company, group		
Total Long term liabilities	17 000 000	17 000 000
Interest expense long term liabilities	1 209 833	1 208 526
	Short term debt	
	2018	2016
Dividend	1 000 000	1 250 000
Total short-term liabilities	1 000 000	1 250 000

Note 6 Income tax expense

	2018	2016
Current year income tax expense		
Change in deferred tax	-1 011 294	-1 770 422
Tax on group contribution	-	-
Tax payable	682 603	666 476
Total current year income tax expense	-318 691	-1 203 946
Calculation of current year taxable profit		
Profit before tax	1 848 137	1 985 360
Permanent differences	1 864	-24
Changes in temporary differences	920 622	702 715
Current year taxable profit	2 770 413	2 688 051
Specification of the tax effect of temporary differences and losses carried forward		
Fixed assets	78 113 830	78 034 452
Sum for calculation of deferred tax liability (+) / deferred tax asset (-)	78 113 830	78 034 452
Effect of change in tax rate	-781 138	-1 680 689
Deferred tax	19 528 468	21 339 302
24 % / 25 % Deferred tax liability (+) / Deferred tax asset (-)	18 747 319	19 768 613
Specification of current year income tax expense		
25 % of profit before tax	462 034	378 749
Permanent differences (26%)	414	-6
Reduction deferred tax asset (From 25% to 24%)	-781 138	-1 680 689
Calculated tax expense	-318 691	-1 203 946
Effective income tax rate	-17,24 %	-86,28 %
Specification of current income tax payable		
Current year taxes payable	682 603	666 476
Current income tax payable in the balance sheet	682 603	666 476



Note 8 Bank deposits

In the account for bank deposits there are included a withholding tax account which amounts to NOK.
Taxes on salaries payable are NOK. 0
The taxes are paid in 2018. -11500

Note 9 Long term debt

Debt which matures later than 5 years from the balance date.	2016	2015
Mortgage loan Nordea Bank ASA	33 000 000,00	33 000 000,00
Mortgage loan from Catella Real Estate AG	17 000 000,00	17 000 000,00
Total	50 000 000,00	50 000 000,00

The bank loan of NOK 33 000 000 is loan at Nordea Bank Norge ASA, NOK 33 000 000 and is due at latest 30 June 2018. Mortgage loan from Catella Real Estate AG is due in 2023.

Secured borrowings

Mortgage loan Nordea Bank ASA		
Total	33 000 000,00	33 000 000,00

Assets used to secure borrowings

Tangible fixed assets	82 750 945,38	82 737 593,00
Total assets posted as collateral	82 750 945,38	82 737 593,00



To the General Meeting of CSC Møllergaten 8 Holding AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CSC Møllergaten 8 Holding AS showing a profit of NOK 2 166 828. The financial statements comprise the balance sheet as at 31 December 2016, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2016, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Management is responsible for the other information. The other information comprises the Board of Directors' report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

PricewaterhouseCoopers AS, Brattørkaia 17 B, Postboks 6365 Torgard, NO-7492 Trondheim
T: 02316, org no.: 987 009 713 VAT, www.pwc.no
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and authorised accounting firm



Independent Auditor's Report - CSC Møllergaten 8 Holding AS

Responsibilities of The Board of Directors for the Financial Statements

The Board of Directors are responsible for the preparation in accordance with law and regulations, including fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(2)



Independent Auditor's Report - CSC Møllergaten 8 Holding AS

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption, and the proposal for the coverage of the loss is consistent with the financial statements and complies with the law and regulations.

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Trondheim, 24 May 2017
PricewaterhouseCoopers AS

Henrik Granbo
State Authorised Public Accountant



Skattedirektoratet

Saksbehandler
Rune Tystad

Telefon
977 59 464

Deres dato
31.10.2013

Deres referanse
Erik Flaten Olsen

MOTTATT

19 NOV. 2013

Vår dato
15.11.2013

Vår referanse
2013/844362

BASALE AS
Postboks 5666, Sluppen
7484 TRONDHEIM

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for CSC Møllergaten 8 Holding AS, org.nr. 911 551 772

- Vi viser til deres brev av 31. oktober 2013 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for CSC Møllergaten 8 Holding AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering CSC Møllergaten 8 Holding AS tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at opplysninger som vedtaket baserer seg på ikke endres vesentlig. Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

CSC Møllergaten 8 Holding AS er heleid av Catella Scandia Chances Funds. Fondet er et tysk fond for institusjonelle investorer og skal investere i eiendom i Norge, Sverige, Finland og Danmark. Fondet er på sin side forvaltet av Catella Real Estate Ag Kapitalanlagegesellschaft som er et tysk public limited company, hvor all korrespondanse mellom selskapene gjøres på engelsk. Selskapet må følgelig bruke engelsk for at eierne skal forstå regnskapet. Selskapets virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet. Forvaltning av eiendom samt dialog mot kunder er delegert til eiendomsforvalter Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan

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skatteetaten.no/sendepost

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318

Sentraltbord
800 80 000
Telefaks
22 17 08 60



foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.

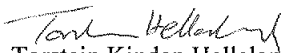
Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informativ regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

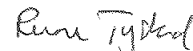
Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er et heleid selskap av et utenlandsk selskap og at eierkretsen således er begrenset. Videre er det vektlagt at arbeidsspråket er engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen


Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet


Rune Tystad