



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2017 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2017 - 31.12.2017

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: 10.04.2018

Grunnlag for avgivelse

År 2017: Årsregnskapet er elektronisk innlevert
År 2016: Tall er hentet fra elektronisk innlevert årsregnskap fra 2017

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	2017	2016
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		5 999 362	5 691 686
Annen driftsinntekt		92 487	54 996
Sum inntekter		6 091 849	5 746 682
Kostnader			
Lønnskostnad	3, 4	28 525	28 525
Avskrivning på varige driftsmidler og immaterielle eiendeler	1	1 110 200	1 104 000
Annen driftskostnad		868 845	595 797
Sum kostnader		2 007 570	1 728 322
Driftsresultat		4 084 280	4 018 360
Finansinntekter og finanskostnader			
Annen renteinntekt		27 644	22 585
Annen finansinntekt		482	393
Sum finansinntekter		28 126	22 978
Rentekostnad til foretak i samme konsern	5	1 206 528	1 209 833
Annen rentekostnad		934 686	983 367
Annen finanskostnad		1 176	
Sum finanskostnader		2 142 389	2 193 201
Netto finans		-2 114 264	-2 170 223
Ordinært resultat før skattekostnad		1 970 016	1 848 137
Skattekostnad på ordinært resultat	6	-299 460	-318 691
Ordinært resultat etter skattekostnad		2 269 476	2 166 828
Årsresultat		2 269 476	2 166 828
Årsresultat etter minoritetsinteresser		2 269 476	2 166 828
Totalresultat		2 269 476	2 166 828



Resultatregnskap

Beløp i: NOK	Note	2017	2016
Overføringer og disponeringer			
Utbytte	2, 5	3 400 000	1 000 000
Udekket tap	2		
Overføringer til/fra annen egenkapital	2	-1 130 524	1 166 828
Sum overføringer og disponeringer		2 269 476	2 166 828



Balanse

Beløp i: NOK	Note	2017	2016
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	1, 1	81 945 057	82 750 946
Sum varige driftsmidler		81 945 057	82 750 946
Sum anleggsmidler		81 945 057	82 750 946
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		251 929	2 327
Andre fordringer		39 415	550 490
Sum fordringer		291 344	552 817
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		5 239 350	3 550 705
Sum bankinnskudd, kontanter og lignende		5 239 350	3 550 705
Sum omløpsmidler		5 530 694	4 103 522
SUM EIENDELER		87 475 751	86 854 467
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	2017	2016
Opptjent egenkapital			
Annen egenkapital	2	1 385 618	2 516 142
Udekket tap	2		
Sum opptjent egenkapital		1 385 618	2 516 142
Sum egenkapital		14 499 735	15 630 259
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6	17 762 066	18 747 319
Sum avsetninger for forpliktelser		17 762 066	18 747 319
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	7	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		67 762 066	68 747 319
Kortsiktig gjeld			
Leverandørgjeld		213 905	10 840
Betalbar skatt		685 793	692 603
Skyldige offentlige avgifter		100 521	15 025
Utbytte	2, 5	3 400 000	1 000 000
Annen kortsiktig gjeld		813 732	758 421
Sum kortsiktig gjeld		5 213 951	2 476 889
Sum gjeld		72 976 017	71 224 209
SUM EGENKAPITAL OG GJELD		87 475 751	86 854 467
POSTER UTENOM BALANSEN			
Pantstillelser	8		



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 2 269 476. The financial statements comprise the balance sheet as at 31 December 2017, 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 2017, 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.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is 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

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T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap*



Independent Auditor's Report - CSC Møllergaten 8 Holding AS

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 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.
- 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 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.

(2)



Independent Auditor's Report - CSC Møllergaten 8 Holding AS



Trondheim, 10 April 2018
PricewaterhouseCoopers AS

Henrik Granbo
State Authorised Public Accountant

(3)



Revenue Statement			
Csc Møllergaten 8 Holding AS			
	Note	2017	2016
Operating income and operating expenses			
Rental income		5 999 362	5 691 686
Other operating income		92 487	54 996
Operating Income		<u>6 091 849</u>	<u>5 746 682</u>
Payroll expenses	3, 4	28 525	28 525
Amortization and Depreciation	1	1 110 200	1 104 000
Other operating expenses		868 845	595 797
Operating expenses		<u>2 007 570</u>	<u>1 728 322</u>
Operating profit		<u>4 084 280</u>	<u>4 018 360</u>
Financial income and expenses			
Other interest income		27 644	22 585
Other financial income		482	393
Interest expense to group entities	5	1 206 528	1 209 833
Interest expense to financial institutions		934 686	983 367
Other financial expenses		1 176	0
Net financial income and expenses		<u>-2 114 264</u>	<u>-2 170 223</u>
Operating result before tax		1 970 016	1 848 137
Tax on ordinary result	6	-299 460	-318 691
Operating result after tax		<u>2 269 476</u>	<u>2 166 828</u>
Net result after extraordinary items		<u>2 269 476</u>	<u>2 166 828</u>
Brought forward			
Dividend	2, 5	3 400 000	1 000 000
To other equity	2	-1 130 524	1 166 828
Net brought forward		<u>2 269 476</u>	<u>2 166 828</u>

Csc Møllergaten 8 Holding AS

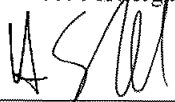
Side 1



Balance Sheet			
Csc Møllergaten 8 Holding AS			
	Note	31.12.2017	31.12.2016
Assets			
Fixed assets			
Buildings	1	81 945 057	82 750 946
Total fixed assets		<u>81 945 057</u>	<u>82 750 946</u>
Current assets			
Accounts receivables		251 929	2 327
Other receivables		39 415	550 490
Total debtors		<u>291 344</u>	<u>552 817</u>
Cash and bank deposits		5 239 350	3 550 705
Total cash and receivables		<u>5 530 694</u>	<u>4 103 522</u>
Total assets		<u>87 475 751</u>	<u>86 854 467</u>
Csc Møllergaten 8 Holding AS		Side 2	

8



Balance Sheet			
Csc Møllergaten 8 Holding AS			
Equity and liabilities	Note	31.12.2017	31.12.2016
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	1 385 618	2 516 142
Total retained earnings		<u>1 385 618</u>	<u>2 516 142</u>
Total equity		<u>14 499 735</u>	<u>15 630 259</u>
Liabilities			
Deffered tax	6	17 762 066	18 747 319
Total provisions		<u>17 762 066</u>	<u>18 747 319</u>
Liabilities to financial institutions	7	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		213 905	10 840
Tax payable		685 793	692 603
Public duties payable		100 521	15 025
Dividends	2, 5	3 400 000	1 000 000
Other short term liabilities		813 732	758 421
Total short term liabilities		<u>5 213 951</u>	<u>2 476 889</u>
Total liabilities		<u>72 976 017</u>	<u>71 224 209</u>
Total equity and liabilities		<u>87 475 751</u>	<u>86 854 467</u>
Oslo 16/4/18 The board of Csc Møllergaten 8 Holding AS  Håvard Reigstad Skogvoll chairman of the board			
Csc Møllergaten 8 Holding AS		Side 3	



Notes to the accounts 2017

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 23% in 2017 and 24% in 2016, 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	1 288 587	277 826	86 345 661
Additions	-	517 904	-	-	-213 592	304 311
Disposal	-	-	-	-	-	-
Acquisition balance 31.12	84 601 498	517 904	177 750	1 288 587	64 234	86 649 973
Accumulated impairment 31.12	-	-	-	-	-	-
Accumulated depreciation 31.12	4 182 715	6 200	-	516 000	-	4 704 915
Balance value 31.12	80 418 783	511 704	177 750	772 587	64 234	81 945 058
Current year impairment	-	-	-	-	-	-
Current year depreciation	846 000	6 200	-	258 000	-	1 110 200
Total current year impairment/depreciation	846 000	6 200	-	258 000	-	1 110 200
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	-	2 516 142	15 630 259
Profit/loss of the year				2 269 476	2 269 476
Dividend				-3 400 000	-3 400 000
Equity at 31.12	1 000 000	12 114 117	-	1 385 618	14 499 735

Note 3 Payroll costs

Payroll costs	2017	2016
Board of directors remuneration	25 000	25 000
Payroll tax	3 525	3 525
Total payroll costs	28 525	28 525

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	2017	2016
Board of directors remuneration	25 000	25 000
Total	25 000	25 000

Remuneration, including not reclaimable VAT.	2017	2016
Statutory audit	71 792	64 344
Total	71 792	64 344



Note 5 Related party balances

Related party balances

	Long term liabilities	
	2017	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	1 206 528	1 209 833
	Short term debt	
	2017	2016
Dividend	3 400 000	1 000 000
Total short-term liabilities	3 400 000	1 000 000

Note 6 Income tax expense

	2017	2016
Current year income tax expense		
Change in deferred tax	-985 253	-1 011 294
Tax on group contribution	-	-
Tax payable	685 793	692 603
Total current year income tax expense	-299 460	-318 691

Calculation of current year taxable profit

Profit before tax	1 970 016	1 848 137
Permanent differences		1 654
Changes in temporary differences	887 456	920 622
Current year taxable profit	2 857 472	2 770 413

Specification of the tax effect of temporary differences and losses carried forward

Fixed assets	77 225 789	78 113 830
Receivables	585	
Sum for calculation of deferred tax liability (+) / deferred tax asset (-)	77 226 374	78 113 830
Effect of change in tax rate	-772 264	-781 138
Deferred tax	18 534 330	19 528 458
23 % / 24 % Deferred tax liability (+) / Deferred tax asset (-)	17 762 066	18 747 319

Specification of current year income tax expense

24 % of profit before tax	472 804	462 034
Permanent differences (24%)	-	414
Reduction deferred tax asset (From 24% to 23%)	-772 264	-781 138
Calculated tax expense	-299 460	-318 691
Effective income tax rate	-15,20 %	-17,24 %

Specification of current income tax payable

Current year taxes payable	685 793	692 603
Current income tax payable in the balance sheet	685 793	692 603



Note 7 Long term debt

Debt wich matures later than 5 years from the balance date.	2017	2016
Mortage loan Nordea Bank ASA	33 000 000,00	33 000 000,00
Mortage 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

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

Assets used to secure borrowings

Tangible fixed assets	81 945 057,61	82 750 945,00
Total assets posted as collateral	81 945 057,61	82 750 945,00



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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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.

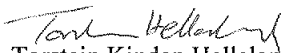
Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informativ regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

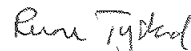
Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

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