



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 912 182 037
Organisasjonsform: Aksjeselskap
Foretaksnavn: ASCO HOLDINGS NORGE AS
Forretningsadresse: Risavika Havnering 235
4056 TANANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Peter Ian France
Dato for fastsettelse av årsregnskapet: 29.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 27.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Revenue	10		
Kostnader			
Employee benefits expense	2		
Other expenses	2	487 420	424 644
Sum kostnader		487 420	424 644
Driftsresultat		-487 420	-424 644
Netto finans			
Ordinært resultat før skattekostnad		-487 420	-424 644
Income tax expense	5		
Ordinært resultat etter skattekostnad		-487 420	-424 644
Årsresultat		-487 420	-424 644
Årsresultat etter minoritetsinteresser		-487 420	-424 644
Totalresultat		-487 420	-424 644
Overføringer og disponeringer			
Transferred from other equity		-487 420	-424 644
Sum overføringer og disponeringer		-487 420	-424 644



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4		
Other short-term receivables	3, 5	11 650 026	11 378 386
Sum fordringer		11 650 026	11 378 386
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8	30 035	32 539
Sum bankinnskudd, kontanter og lignende		30 035	32 539
Sum omløpsmidler		11 680 061	11 410 925
SUM EIENDELER		11 680 061	11 410 925
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 7	30 000	30 000
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity	6	7 095 532	7 472 626
Sum opptjent egenkapital		7 095 532	7 472 626
Sum egenkapital		7 125 532	7 502 626



Balanse

Beløp i: NOK	Note	2021	2020
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4		10 239
Tax payable	5		
Public duties payable		1 769	167
Other current liabilities	4	4 552 761	3 897 894
Sum kortsiktig gjeld		4 554 529	3 908 300
Sum gjeld		4 554 529	3 908 300
SUM EGENKAPITAL OG GJELD		11 680 061	11 410 925



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 690420

Enheten

Organisasjonsnummer: 912 182 037
Organisasjonsform: Aksjeselskap
Foretaksnavn: ASCO HOLDINGS NORGE AS
Forretningsadresse: Risavika Havnering 235
4056 TANANGER

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

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: Peter Ian France
Dato for fastsettelse av årsregnskapet: 29.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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, 23.07.2022



Organisasjonsnr: 912 182 037
ASCO HOLDINGS NORGE AS

RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2021</u>	<u>2020</u>
RESULTATREGNSKAP			
Revenue	10		
Kostnader			
Employee benefits expense	2		
Other expenses	2	487 420	424 644
Sum kostnader		487 420	424 644
Driftsresultat		-487 420	-424 644
Netto finans			
Ordinært resultat før skattekostnad		-487 420	-424 644
Income tax expense	5		
Ordinært resultat etter skattekostnad		-487 420	-424 644
Årsresultat		-487 420	-424 644
Årsresultat etter minoritetsinteresser		-487 420	-424 644
Totalresultat		-487 420	-424 644
Overføringer og disponeringer			
Transferred from other equity		-487 420	-424 644
Sum overføringer og disponeringer		-487 420	-424 644



Organisasjonsnr: 912 182 037
ASCO HOLDINGS NORGE AS

BALANSE

Beløp i: NOK **Note** **2021** **2020**

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 5

Sum anleggsmidler 0 0

Omløpsmidler

Varer

Fordringer

Accounts receivables 4

Other short-term
receivables 3, 5

11 650 026 11 378 386
11 650 026 11 378 386

Sum fordringer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 8

Sum bankinnskudd,
kontanter og lignende 30 035 32 539

Sum omløpsmidler 11 680 061 11 410 925

SUM EIENDELER 11 680 061 11 410 925

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 6, 7 30 000 30 000

Sum innskutt egenkapital 30 000 30 000

Opptjent egenkapital

Other equity 6 7 095 532 7 472 626

Sum opptjent egenkapital 7 095 532 7 472 626

Sum egenkapital 7 125 532 7 502 626

Gjeld

Langsiktig gjeld

Utsatt skatt 5

Annen langsiktig gjeld

Sum langsiktig gjeld 0 0

Kortsiktig gjeld



Leverandørgjeld	4		10 239
Tax payable	5		
Public duties payable		1 769	167
Other current liabilities	4	4 552 761	3 897 894
Sum kortsiktig gjeld		4 554 529	3 908 300
Sum gjeld		4 554 529	3 908 300
SUM EGENKAPITAL OG GJELD		11 680 061	11 410 925



Organisasjonsnr: 912 182 037
ASCO HOLDINGS NORGE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

2

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:

0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



To the General Meeting of Asco Holdings Norge AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Asco Holdings Norge AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, 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 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 the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), 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 and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view 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

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no

Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



an audit conducted in accordance with 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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Stavanger, 29 June 2022
PricewaterhouseCoopers AS

Arne Birkeland
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Birkeland, Arne	BANKID_MOBILE	2022-07-04 09:51

This document package contains:

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



This file is sealed with a digital signature.
The seal is a guarantee for the authenticity
of the document.



Income statement			
Asco Holdings Norge AS			
	Note	2021	2020
Operating income and operating expenses			
Other expenses	2	487 420	424 644
Total expenses		<u>487 420</u>	<u>424 644</u>
Operating profit		<u>-487 420</u>	<u>-424 644</u>
Net profit before tax		-487 420	-424 644
Net profit after tax		<u>-487 420</u>	<u>-424 644</u>
Annual net profit		<u>-487 420</u>	<u>-424 644</u>
Attributable to			
Transferred from other equity		487 420	424 644
Total		<u>-487 420</u>	<u>-424 644</u>
Asco Holdings Norge AS		Side 1	

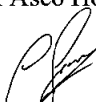


Balance sheet			
Asco Holdings Norge AS			
Assets	Note	2021	2020
Current assets			
Debtors			
Other short-term receivables	3, 5	11 650 026	11 378 386
Total receivables		<u>11 650 026</u>	<u>11 378 386</u>
Cash and cash equivalents	8	30 035	32 539
Total current assets		<u>11 680 061</u>	<u>11 410 925</u>
Total assets		<u>11 680 061</u>	<u>11 410 925</u>



Balance sheet			
Asco Holdings Norge AS			
Equity and liabilities	Note	2021	2020
Paid-in capital			
Share capital	6, 7	30 000	30 000
Total paid-up equity		30 000	30 000
Retained earnings			
Other equity	6	7 095 532	7 472 626
Total retained earnings		7 095 532	7 472 626
Total equity		7 125 532	7 502 626
Liabilities			
Current liabilities			
Trade payables	4	0	10 239
Public duties payable		1 769	167
Other current liabilities	4	4 552 761	3 897 894
Total current liabilities		4 554 529	3 908 300
Total liabilities		4 554 529	3 908 300
Total equity and liabilities		11 680 061	11 410 925

Tananger, 29.06.2022
The board of Asco Holdings Norge AS



Peter Ian France
Chairman of the board/General Manager

Asco Holdings Norge AS Page 3



ASCO Holdings Norge AS Notes to the accounts for 2021

Note 1 – Accounting policies and effect of change in accounting principle

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles for smaller entities in Norway.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Classification and assessment of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Purchase costs

The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date.

For fixed assets and intangible assets purchase cost also includes direct expenses to prepare the asset for use, such as expenses for testing of the asset.

Asset impairment

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the recoverable amount. Previous impairment charges, except writedown of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors.

Tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at 30% on the basis of the temporary differences which exist between accounting and tax values, and any carry forward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carry forward losses, is based on estimated future earnings. Deferred tax and tax benefits which are shown in the balance sheet are presented net.

Deferred tax is reflected at nominal value.



ASCO Holdings Norge AS Notes to the accounts for 2021

Foreign Currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date.

Conversion of foreign branches

The results and financial position of the foreign branch are translated into NOK as follows:

a) assets and liabilities in the balance sheet are translated at the closing rate at the date of the balance sheet, 8,8194

b) income and expenses in the income statement are translated at average exchange rates, 8,5991

c) significant transactions are translated at the rate at the transaction date

All resulting exchange differences are recognised in retained earnings.

Language in the financial statement

The company has got dispensation from the requirement to prepare the financial statements in Norwegian according to the Norwegian Accounting Act §3-4.3.



ASCO Holdings Norge AS Notes to the accounts for 2021

Note 2 Payroll expenses, number of employees, remuneration to executives, etc.

Payroll expenses

The company does not have any employees. The general manager received his salary from another group company. No loans/sureties have been granted to the general manager/chairman of the board or other related parties.

Remuneration to executives	General	Board
	Manager	members
Salaries/board fee	0	0
Pension expenses	0	0
Other remuneration	0	0

Auditor's fee

The expensed fees to the company's auditors consist of the following:	2021	2020
Statutory Audit, including technical assistance with financial statements	131 217	48 426
Tax advisory fee (incl. technical assistance with tax return)	20 000	20 000
Other assurances services	0	0
Total excl. VAT	151 217	68 426

Note 3 Receivables and liabilities

	2021	2020
Receivables due later than one year	0	0
Total	0	0

	2021	2020
Long-term liabilities with maturity later than 5 years	0	0
Total	0	0

Note 4 Group companies

	Trade Receivables		Other Receivables	
	2021	2020	2021	2020
Group Companies	0	0	0	0
Total	0	0	0	0

	Trade Payables		Other short term payables	
	2021	2020	2021	2020
Group Companies	0	0	1 668 599	1 082 284
Total	0	0	1 668 599	1 082 284



ASCO Holdings Norge AS Notes to the accounts for 2021

Note 5 Tax expenses

	Change	2021	2020
Temporary differences in Tanzania:			
Fixed assets		-71 026	-83 211
Unrealised exchange gain		0	0
Temporary differences		-71 026	-83 211
Tax losses carried forward		-2 837 760	-2 286 713
Basis for deferred tax assets		-2 908 785	-2 369 923
Calculated deferred tax assets (30%)		-872 636	-710 977
Deferred tax not recognized		872 636	710 977
Deferred tax assets (30%)		0	0

Below is a specification over the differences between the accounting result before tax and the annual tax base:

Basis for tax expense, change in deferred tax assets and tax payable:	2021	2020
Result before tax	-487 420	-424 644
+ Permanent differences	507 154	451 392
+ Change in temporary differences	-19 734	-26 748
Tax payable basis in Norway	0	0
Tax payable prior period	0	0
Change in deferred tax	0	0
Tax expense	0	0
Tax payable in balance sheet	-1 670 827	-1 643 811
Reconciliation of tax expense		
30% of result before tax	-146 226	-127 393
30% of permanent differences in Tanzania	146 226	127 393
Tax payable prior period in Tanzania	0	0
Tax expense	0	0

The company has a branch in Tanzania. The tax treaty between Norway and Tanzania excludes income taxed in Tanzania from taxation in Norway. The company has no operations in Norway, and all tax positions are related to the branch in Tanzania. The tax rate in Tanzania is 30 %.



ASCO Holdings Norge AS Notes to the accounts for 2021

Note 6 Equity

	Share capital	Other equity	Total
Equity at 01.01.21	30 000	7 472 626	7 502 626
Translation differences		110 326	110 326
Profit for the year		-487 420	-487 420
Equity at 31.12.21	30 000	7 095 532	7 125 532

Note 7 Share capital and shareholder's information

The share capital in Asco Holdings Norge AS as of 31.12.2021 consists of:

	Number of shares	Nominal value	Book value
A-shares	30 000	1	30 000
Total	30 000	1	30 000

Ownership structure

The company's shareholders as of 31.12.2021 were:

	A-shares	Ownership	Voting shares
ASCO Holdings Ltd	30 000	100 %	100 %
Total number of shares	30 000	100 %	100 %

No shares or share options are owned by the General Manager or Directors.

The parent company Asco Holdings Ltd has its registered offices in Aberdeen, Scotland, where the consolidated accounts which include Asco Holdings Norge AS can be obtained.

Note 8 Bank deposit

There are no restricted bank deposits.

Note 9 Related-party transactions

Remuneration to executives is disclosed in note 2, and balance with group companies is disclosed in note 4.

Related-party transactions:	2021	2020
Sales of goods and services	0	0
Purchases of goods and services		
- Purchases of goods	0	0
- Purchases of services	0	0
- Interest charges	0	0



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 26.11.2014	Vår dato 15.12.2014
Telefon 977 59 464	Deres referanse Siren Iversen Dahle	Vår referanse 2014/892829

PRICEWATERHOUSECOOPERS AS
Postboks 8017
4033 STAVANGER

Tillatelse til å utarbeide årsregnskap og årsberetning på norsk språk for Asco Holdings Norge AS, org.nr. 912 182 037

Vi viser til deres brev av 26. november 2014 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Asco Holdings Norge AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Asco Holdings Norge AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene 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

Asco Holdings Norge AS eies 100 % av Asco Holdings Limited i UK. Selskapet har en filial Tanzania som står for hele aktiviteten i selskapet. Selskapet har ingen aktivitet i Norge. Selskapet yter landbaserte tjenester, inkludert lager, lasting og lossing av fartøy, utendørs lagring av rør, bulk, sikkerhet og medisinske tjenester, OCTG inspeksjon, samt teknisk vedlikehold. Arbeidsspråket i både morselskap og Asco Holdings Norge AS er engelsk og kommunikasjon med styret foregår på 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 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

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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 "informative 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 datterselskap av et utenlandsk selskap og at eierkretsen er begrenset. Videre er det vektlagt at arbeidsspråket er engelsk og at selskapets aktivitet foregår i utlandet.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer