



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 931 747 592
Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK SHIPPING XI AS
Forretningsadresse: Kalfarveien 57A
5022 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 16.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 13.07.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	7 101 548	780 804
Sum inntekter		7 101 548	780 804
Kostnader			
Operating expense ship		2 620 337	243 516
Depreciation and amortisation expenses	2	1 641 000	135 500
Other expenses	3, 4	117 923	39 417
Sum kostnader		4 379 260	418 433
Driftsresultat		2 722 288	362 371
Finansinntekter og finanskostnader			
Annen renteinntekt		51 850	30 623
Other financial income		1 317	925
Sum finansinntekter		53 167	31 548
Annen rentekostnad		1 351 839	160 457
Other financial expenses		54 757	3 947
Sum finanskostnader		1 406 596	164 404
Netto finans		-1 353 429	-132 856
Resultat før skattekostnad		1 368 859	229 516
Årsresultat	6	1 368 859	229 516
Årsresultat etter minoritetsinteresser		1 368 859	229 516
Totalresultat		1 368 859	229 516
Overføringer og disponeringer			
Other equity		1 368 859	229 516
Sum overføringer og disponeringer		1 368 859	229 516



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Ships	2	27 672 141	29 052 012
Sum varige driftsmidler		27 672 141	29 052 012
Finansielle anleggsmidler			
Other long-term receivables	1	300 000	300 000
Sum finansielle anleggsmidler		300 000	300 000
Sum anleggsmidler		27 972 141	29 352 012
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	1	769 924	695 458
Other short-term receivables		25 756	72 829
Konsernfordringer		11 083	17 075
Sum fordringer		806 763	785 363
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		1 099 785	719 214
Sum bankinnskudd, kontanter og lignende		1 099 785	719 214
Sum omløpsmidler		1 906 548	1 504 577
SUM EIENDELER		29 878 689	30 856 589

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: USD	Note	2024	2023
Share capital	7, 8	128 744	128 744
Overkurs	8	12 563 920	13 711 256
Sum innskutt egenkapital		12 692 664	13 840 000
Opptjent egenkapital			
Other equity	8	1 597 852	228 992
Sum opptjent egenkapital		1 597 852	228 992
Sum egenkapital		14 290 516	14 068 992
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	5	15 131 515	16 285 022
Sum annen langsiktig gjeld		15 131 515	16 285 022
Sum langsiktig gjeld		15 131 515	16 285 022
Kortsiktig gjeld			
Leverandørgjeld		192 997	4 995
Other current liabilities		263 661	497 579
Sum kortsiktig gjeld		456 658	502 575
Sum gjeld		15 588 173	16 787 596
SUM EGENKAPITAL OG GJELD		29 878 689	30 856 589



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 660569

Enheten

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Organisasjonsform: Aksjeselskap
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5022 BERGEN

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 12.07.2025



Organisasjonsnr: 931 747 592
CHEM TANK SHIPPING XI AS

RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	1	7 101 548	780 804
Sum inntekter		7 101 548	780 804
Kostnader			
Operating expense ship		2 620 337	243 516
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Årsresultat	6	1 368 859	229 516
Årsresultat etter minoritetsinteresser		1 368 859	229 516
Totalresultat		1 368 859	229 516
Overføringer og disponeringer			
Other equity		1 368 859	229 516
Sum overføringer og disponeringer		1 368 859	229 516



Organisasjonsnr: 931 747 592
CHEM TANK SHIPPING XI AS

BALANSE

Beløp i: USD Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler

Ships	2	27 672 141	29 052 012
Sum varige driftsmidler		27 672 141	29 052 012

Finansielle anleggsmidler

Other long-term receivables 1		300 000	300 000
Sum finansielle anleggsmidler		300 000	300 000

Sum anleggsmidler		27 972 141	29 352 012
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Omløpsmidler

Varer

Fordringer

Accounts receivables	1	769 924	695 458
Other short-term receivables		25 756	72 829
Konsernfordringer		11 083	17 075
Sum fordringer		806 763	785 363

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		1 099 785	719 214
Sum bankinnskudd, kontanter og lignende		1 099 785	719 214

Sum omløpsmidler		1 906 548	1 504 577
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SUM EIENDELER		29 878 689	30 856 589
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	7, 8	128 744	128 744
Overkurs	8	12 563 920	13 711 256
Sum innskutt egenkapital		12 692 664	13 840 000

Opptjent egenkapital

Other equity	8	1 597 852	228 992
Sum opptjent egenkapital		1 597 852	228 992



Sum egenkapital	14 290 516	14 068 992
Gjeld		
Langsiktig gjeld		
Annen langsiktig gjeld		
Gjeld til		
kredittinstitusjoner	5	
Sum annen langsiktig gjeld	15 131 515	16 285 022
Sum langsiktig gjeld	15 131 515	16 285 022
Kortsiktig gjeld		
Leverandørgjeld	192 997	4 995
Other current liabilities	263 661	497 579
Sum kortsiktig gjeld	456 658	502 575
Sum gjeld	15 588 173	16 787 596
SUM EGENKAPITAL OG GJELD	29 878 689	30 856 589



Organisasjonsnr: 931 747 592
CHEM TANK SHIPPING XI AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



To the General Meeting of Chem Tank Shipping XI AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Chem Tank Shipping XI AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024, 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 relevant laws and regulations in Norway 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 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>

Bergen, 7 April 2025

PricewaterhouseCoopers AS

Robert Lambach
State Authorised Public Accountant
(This document is signed electronically)

PricewaterhouseCoopers AS, Torgallmenningen 14, 5014 Bergen, P.O. Box 3984 - Sandviken, NO-5835 Bergen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lambach, Robert	BANKID	2025-04-07 08:13

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of the document.



Income statement
Amounts in USD
Chem Tank Shipping XI AS

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2024	2023
Revenue	1	7 101 548	780 804
Total income		7 101 548	780 804
Operating expense ship		2 620 337	243 516
Depreciation and amortisation expenses	2	1 641 000	135 500
Other expenses	3, 4	117 923	39 417
Total expenses		4 379 260	418 433
Operating profit		2 722 288	362 371
FINANCIAL INCOME AND EXPENSES			
Other interest income		51 850	30 623
Other financial income		1 317	925
Other interest expenses		1 351 839	160 457
Other financial expenses		54 757	3 947
Net financial items		-1 353 429	-132 856
Net profit before tax		1 368 859	229 516
Net profit or loss	6	1 368 859	229 516
ATTRIBUTABLE TO			
Other equity		1 368 859	229 516
Total		1 368 859	229 516

Chem Tank Shipping XI AS



Balance sheet
Amounts in USD
Chem Tank Shipping XI AS

ASSETS	NOTE	2024	2023
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Ships	2	27 672 141	29 052 012
Total property, plant and equipment		27 672 141	29 052 012
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	1	300 000	300 000
Total non-current financial assets		300 000	300 000
Total non-current assets		27 972 141	29 352 012
CURRENT ASSETS			
DEBTORS			
Accounts receivables	1	769 924	695 458
Other short-term receivables		25 756	72 829
Receivables from group companies		11 083	17 075
Total receivables		806 763	785 363
Cash and cash equivalents		1 099 785	719 214
Total current assets		1 906 548	1 504 577
Total assets		29 878 689	30 856 589

Chem Tank Shipping XI AS



Balance sheet

Amounts in USD

Chem Tank Shipping XI AS

EQUITY AND LIABILITIES	NOTE	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 8	128 744	128 744
Share premium reserve	8	12 563 920	13 711 256
Total paid-up equity		12 692 664	13 840 000
RETAINED EARNINGS			
Other equity	8	1 597 852	228 992
Total retained earnings		1 597 852	228 992
Total equity		14 290 516	14 068 992
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	5	15 131 515	16 285 022
Total non-current liabilities		15 131 515	16 285 022
CURRENT LIABILITIES			
Trade payables		192 997	4 995
Other current liabilities		263 661	497 579
Total current liabilities		456 658	502 575
Total liabilities		15 588 173	16 787 596
Total equity and liabilities		29 878 689	30 856 589

Bergen, 07.04.2024

The board of Chem Tank Shipping XI AS

Erik Nicolai Heidenreich
chairman of the board

Torfin Ernst Georg Eide
member of the board

Lars Christian Uchermann Wiese
member of the board

Halle Ragnar Sivertsen
member of the board

Chem Tank Shipping XI AS

Frank-Petter Kval
general Manager



Notes to the financial statements

Accounting principles

The company was incorporated on 27 June 2023.

1.1 Conformity of principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

1.2 Valuation and classification of assets and liabilities

Assets included for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Receivables that fall due within one year of the balance sheet date are classified as current assets. The same principles are used when classifying short-term and long-term debt.

Current assets are valued at the lower of acquisition cost and fair value

Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary.

Other long-term debt and short-term debt are valued at par.

1.3 Translation of foreign currency

a) Functional, accounting and presentation currency

The financial statements are presented in USD, which is the functional, accounting and presentation currency of the company.

b) Transactions and balance sheet items in foreign currency

Foreign currency transactions are translated to the functional currency at the exchange rate on the date of the transaction. Balance sheet items are translated to the functional currency at the exchange rate on the balance sheet date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.



1.4 Property, plant and equipment

Fixed assets are valued at acquisition cost less depreciation and write-downs. When disposing of fixed assets, the gain or loss is calculated as the difference between remuneration and book value. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset.

Depreciation is calculated using the linear method based on expected economic lifetime and salvage value at the end of the economic lifetime. Depreciation period and method are evaluated annually to ensure that the period and method match the economic realities concerning the asset. The same is true for the salvage value.

The costs related to drydock are capitalized and depreciated periodically to the next drydock. When acquiring a vessel, part of the acquiring cost is decomposed and depreciated to the next drydock. Other maintenance is expensed on an ongoing basis under operating costs. If the drydock includes significant improvements, the cost related to this will be added to the vessel and depreciated in line with the vessel.

1.5 Accounts receivables and other receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

1.6 Capitalized loan fees

Costs related to the establishing of debt to credit institutions are capitalized and amortized over the duration of the loan.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash, bank deposits and other means of payment with maturations less than three months from acquisition.

1.8 Tax

The company is taxed based on the Norwegian tonnage tax regime. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed a rate of 22%. Deferred tax asset resulting from net financial loss carried forward is not capitalized in the balance sheet. Payable tonnage tax is classified as other operating expense.

1.9 Revenues

The company's vessels have entered into charter agreement with Hansa Tankers AS. Net charter income and travelling dependent costs earned are allocated to the participating vessels based on pool points as the service is delivered.

1.10 Expenses

Expenses are normally incurred in the same period as relating revenue is earned. In cases where there is no clear relation between expense and revenue, the allocation is done on the company's discretion. Other exemptions from the matching principles are described where relevant.

1.11 Provisions

A provision is booked when the company has an obligation resulting from a previous event, it is probable that there will be an economic settlement resulting from this obligation, and the size of the settlement can be measured on a reliable basis.



Note 1 - Revenues

The company's vessel has entered into commercial management agreement with Hansa Tankers AS.
Total Time Charter Earnings amount to USD 7 101 548 for the year 2024.
Accounts receivables related to this amount were USD 769 924 at year end.

Outstanding amounts as at 31.12.:

Receivables	2024
Hansa Tankers AS, pool balance	769 924
Hansa Tankers AS, working capital funds	300 000
Total	1 069 924

Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 01.01.2024	28 737 512	450 000	29 187 512
Additions	261 129		261 129
Disposals	0	0	0
Acquisition cost 31.12.2024	28 998 641	450 000	29 448 641
Accumulated depreciation 31.12.2024	123 000	12 500	135 500
This year's depreciation	1 491 000	150 000	1 641 000
Accumulated depreciation 31.12.2024	1 614 000	162 500	1 776 500
Book value as at 31.12.2024	27 384 641	287 500	27 672 141

Expected economic lifetime	17,5 years	3 years
Depreciation plan	Linear	Linear

The company acquired the vessel on 21.11.2023. Remaining economic lifetime at date of delivery was 17,5 years.
The ship is expected to drydock in 2025, economic lifetime for capitalized drydock is therefore 3 years.

Note 3 - Employees, remunerations

Employees

The company has no employees. The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

Remuneration to the board of directors

There has been no remuneration paid out to the board of directors.



Note 4 - Transactions with related parties

The company has no employees, but purchases all management services from related party Tailwind Management AS. Fees related to this amount to USD 90 000.

Note 5 - Debt to financial institutions

Debt secured by charges	2024	2023
Debt to financial institutions	15 321 429	16 285 022
Total	15 321 429	16 285 022

The company has capitalized borrowing costs of USD 189 914 as of 31.12.2024. These are depreciated over 5 years. Remaining depreciation period is 5 years as of 31.12.24. Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to Sparebanken Vest	
Debt per 31.12.2024		15 321 429
2025		1 178 572
2026		1 178 572
2027		1 178 572
2028		1 178 572
2029		10 607 141

The debt is repaid in quarterly instalments of USD 294 643, in addition to a balloon payment of USD 9 428 571 at the last quarterly payment. The repayment schedule above includes a one year extension of the loan, effective from January 2025.

Charged assets and guarantees

The following assets have been charged as security for the company's debt

Asset		Book value 31.12.2024
Vessels	USD	27 672 141
Cash and cash equivalents	USD	1 099 785
Accounts receivables	USD	769 924
Total		29 541 850

In addition, the company's shareholder has charged its shares in Chem Tank Shipping XI AS as security for the debt.

The debt to credit institutions includes covenants.

The company is compliant with the covenants as at 31.12.24



Note 6 - Taxes

This year's tax expense	2024	2023
Payable tax	0	0
Total tax expense	0	0
Tonnage tax	3 191	380
Net financial result	-43 128	-60 829
This year's payable tax		
Taxable financial profit	-43 128	-60 829
Tax rate	22 %	22 %
This year's tax payable	-	-
Temporary differences		
Taxable financial loss carried forward	-89 217	-60 829
Basis deferred tax	-89 217	-60 829
Deferred tax	-19 628	-13 382
Not capitalized	19 628	13 382
Deferred tax in the balance sheet	-	-

Note 7 - Total shares and shareholders

The share capital of NOK 1 384 000 consists of 1 384 shares each with a par value of NOK 1 000.

List of largest shareholders as at 31.12.2024

Name	Number of shares	Ownership
Chem Tank Invest XI AS	1 384	100 %
Total	1 384	100 %

Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest XI AS)	General manager
Torfin Eide (share of Chem Anchor Invest XI AS)	Member of the board
Lars Wiese (share of Wieco AS, Petronia AS & Nordstjernen AS)	Member of the board
Halle Ragnar Sivertsen (share of Haspro AS)	Member of the board

Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
Equity capital 01.01.2024	128 744	13 711 256	228 992	14 068 992
Dividends		-1 147 336		-1 147 336
Result for the year			1 368 859	1 368 859
Equity capital 31.12.2024	128 744	12 563 920	1 597 852	14 290 516














FS Chem Tank Shipping XI AS 2024

Final Audit Report

2025-04-08










Created:	2025-04-07
By:	Frank Petter Kval (frank.petter.kval@tailwind.as)
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"FS Chem Tank Shipping XI AS 2024" History

-  Document created by Frank Petter Kval (frank.petter.kval@tailwind.as)
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-  Signer fpk@tailwind.as entered name at signing as Frank-Petter Kval
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-  Document e-signed by Frank-Petter Kval (fpk@tailwind.as)
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-  Document e-signed by Lars Wiese (lars.wiese@abaco.no)
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-  Email viewed by halle.sivertsen@gmail.com
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-  Signer halle.sivertsen@gmail.com entered name at signing as Halle Sivertsen
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-  Document e-signed by Halle Sivertsen (halle.sivertsen@gmail.com)
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-  Document emailed to Torfin Eide (torfin.eide@hansa-tankers.com) for signature
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-  Email viewed by Torfin Eide (torfin.eide@hansa-tankers.com)
2025-04-08 - 9:56:38 AM GMT
-  Document e-signed by Torfin Eide (torfin.eide@hansa-tankers.com)
Signature Date: 2025-04-08 - 10:13:53 AM GMT - Time Source: server
-  Agreement completed.
2025-04-08 - 10:13:53 AM GMT



Skatteetaten

Vår dato 24.01.2024	Din/Deres dato 15.01.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5038030	Postadresse Postboks 9200 Grønland 0134 OSLO

CHEM TANK INVEST XI AS
Att.Frank-Petter Kval
Postboks 2322 Møllendal
5867 BERGEN
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 15. januar 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Chem Tank Invest XI AS org.nr. 831 747 552
Chem Tank Shipping XI AS org.nr. 931 747 592

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Chem Tank Shipping XI AS er et heleid datterselskap av Chem Tank Invest XI AS som har hovedsakelig norske og utenlandske profesjonelle eiere. Selskapene driver internasjonal befraktningsvirksomhet, og all kommunikasjon med samarbeidspartnerne er på engelsk.

Skattekontorets 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 mv., 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 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 skattekontorets 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er hovedsakelig eid av norske og utenlandske profesjonelle investorer. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.