



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 996 687 880
Organisasjonsform: Aksjeselskap
Foretaksnavn: CAMERON NORGE HOLDING AS
Forretningsadresse: Mekjarvik 1
4072 RANDABERG

Regnskapsår

Årsregnskapets periode: 01.01.2018 - 31.12.2018

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Helen Nilsen
Dato for fastsettelse av årsregnskapet: 28.06.2019

Grunnlag for avgivelse

År 2018: Årsregnskapet er elektronisk innlevert
År 2017: Tall er hentet fra elektronisk innlevert årsregnskap fra 2018

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, 20.08.2020



Resultatregnskap

Beløp i: NOK	Note	2018	2017
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2	132 328	
Sum kostnader		132 328	
Driftsresultat		-132 328	
Finansinntekter og finanskostnader			
Annen finansinntekt		247 354	89 141 241
Sum finansinntekter		247 354	89 141 241
Rentekostnad til foretak i samme konsern	3	9 204 583	9 894 940
Annen finanskostnad		67 304	
Sum finanskostnader		9 271 887	9 894 940
Netto finans		-9 024 533	79 246 301
Ordinært resultat før skattekostnad		-9 156 861	79 246 301
Skattekostnad på ordinært resultat	7		15 961 223
Ordinært resultat etter skattekostnad		-9 156 861	63 285 078
Årsresultat		-9 156 861	63 285 078



Balanse

Beløp i: NOK	Note	2018	2017
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i tilknyttet selskap	4	1 794 251 946	1 794 251 946
Sum finansielle anleggsmidler		1 794 251 946	1 794 251 946
Sum anleggsmidler		1 794 251 946	1 794 251 946
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer	3	672 662 120	590 722 005
Sum fordringer		672 662 120	590 722 005
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende			112 986 103
Sum bankinnskudd, kontanter og lignende			112 986 103
Sum omløpsmidler		672 662 120	703 708 108
SUM EIENDELER		2 466 914 066	2 497 960 054
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	5,6	10 000 000	10 000 000
Beholdning av egne aksjer	5	1 149 426 195	2 752 189 114
Annen innskutt egenkapital	5		-803 848 001
Sum innskutt egenkapital		1 159 426 195	1 958 341 113
Sum egenkapital		1 159 426 195	1 958 341 113



Balanse

Beløp i: NOK	Note	2018	2017
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld	3	517 729 814	508 525 232
Sum annen langsiktig gjeld		517 729 814	508 525 232
Sum langsiktig gjeld		517 729 814	508 525 232
Kortsiktig gjeld			
Betalbar skatt	7		16 045 423
Annen kortsiktig gjeld	3	789 758 057	15 048 286
Sum kortsiktig gjeld		789 758 057	31 093 709
Sum gjeld		1 307 487 871	539 618 941
SUM EGENKAPITAL OG GJELD		2 466 914 066	2 497 960 054



REPORT BY THE BOARD OF DIRECTORS

CAMERON NORGE HOLDING AS

2018

Cameron Norge Holding AS was 100% owned by Schlumberger Norge AS. Ultimate Parent Company is Schlumberger Limited, who is world's leading provider of technology for reservoir characterization, drilling, production, and processing to the oil and gas industry. The office is located in Randaberg.

The Company's business is to invest in and hold ownership positions in other companies and related activities.

The Board of Directors confirms that the annual accounts are prepared under the assumption of going concern. This assumption is based on forecasts and the Company's long-term strategic forecast. The economic and financial position is sound.

Result for the year was NOK – 9,156,861.

In the Board of Director's view, the presented income statement, balance sheet and cash flow statement give complementary information about the year-end financial position.

The Company do not employ any persons. The board of directors consists of 3 representatives, hereof 1 female.

The Company's operations do not pollute the external environment.

The Company's equity by the end of the year is satisfactory.

The Board of Directors proposes that the 2018 result should be allocated as follows:

From Earnings NOK -9,156,861.

Randaberg, June 28, 2019

Bjørn Nilsen
Chairman

Helen Ø. Nilsen
Board Member

Torbjørn Kristoffersen
Board Member

Schlumberger-Private



Cameron Norge Holding AS

Annual report 2018

Board of directors' report

Annual accounts

- **Income statement**
- **Balance sheet**
- **Cash flow statement**
- **Notes**

Auditors' report



Cameron Norge Holding AS

Income statement

	Note	2018	2017
Operating expenses			
Other operating expenses	2	<u>132 328</u>	<u>0</u>
Operating result		<u>-132 328</u>	<u>0</u>
Financial income and expenses			
Other financial income		247 354	89 141 241
Interest paid to group companies	3	9 204 583	9 894 940
Other financial expenses		<u>67 304</u>	<u>0</u>
Net financial items		<u>-9 024 533</u>	<u>79 246 301</u>
Ordinary result before tax		<u>-9 156 861</u>	<u>79 246 301</u>
Tax on ordinary result	7	<u>0</u>	<u>15 961 223</u>
Net profit or loss for the year		<u>-9 156 861</u>	<u>63 285 078</u>
Allocated as follows			
Transferred to other equity	5	<u>-9 156 861</u>	<u>63 285 078</u>



Cameron Norge Holding AS

Balance sheet as of December 31

	Note	2018	2017
Fixed assets			
<i>Financial assets</i>			
Investments in subsidiaries	4	1 794 251 946	1 794 251 946
Total financial assets		<u>1 794 251 946</u>	<u>1 794 251 946</u>
Total fixed assets		<u>1 794 251 946</u>	<u>1 794 251 946</u>
Current assets			
<i>Receivables</i>			
Other receivables	3	672 662 120	590 722 005
Total accounts receivable		<u>672 662 120</u>	<u>590 722 005</u>
Cash and cash equivalents		<u>0</u>	<u>112 986 103</u>
Total current assets		<u>672 662 120</u>	<u>703 708 108</u>
Total assets		<u>2 466 914 066</u>	<u>2 497 960 054</u>



Cameron Norge Holding AS

Balance sheet as of December 31

	Note	2018	2017
Equity			
<i>Paid-in capital</i>			
Share capital	5, 6	10 000 000	10 000 000
Share premium reserve	5	<u>1 149 426 195</u>	<u>2 752 189 114</u>
Total paid-in capital		<u>1 159 426 195</u>	<u>2 762 189 114</u>
<i>Retained earnings</i>			
Other equity	5	<u>0</u>	<u>-803 848 001</u>
Total retained earnings		<u>0</u>	<u>-803 848 001</u>
Total equity		<u>1 159 426 195</u>	<u>1 958 341 113</u>
Liabilities			
<i>Other long-term liabilities</i>			
Other long-term liabilities	3	<u>517 729 814</u>	<u>508 525 232</u>
Total other long term liabilities		<u>517 729 814</u>	<u>508 525 232</u>
<i>Current liabilities</i>			
Tax payable	7	0	16 045 423
Other short-term liabilities	3	<u>789 758 057</u>	<u>15 048 286</u>
Total current liabilities		<u>789 758 057</u>	<u>31 093 709</u>
Total liabilities		<u>1 307 487 871</u>	<u>539 618 941</u>
Total equity and liabilities		<u>2 466 914 066</u>	<u>2 497 960 054</u>

Randaberg, 28 June 2019

Bjørn Nilsen
Chairman

Helen Ø. Nilsen
Board member

Torbjørn Kristoffersen
Board member



Cameron Norge Holding AS

Cash flow statement

	Note	2018	2017
Cash flow from operating activities			
Profit before tax		9 156 861	79 246 301
Payment of tax		-16 045 423	-7 963 228
Change in inter-company accounts		-106 097 541	-64 963 032
Net cash flow from operating activities		<u>-112 986 103</u>	<u>6 320 041</u>
Cash flow from investing activities			
Net cash flow from investing activities		<u>0</u>	<u>0</u>
Cash flow from financing activities			
Net cash flow from financing activities		<u>0</u>	<u>0</u>
Net change in cash and cash equivalents		-112 986 103	6 320 041
Cash and cash equivalents at 01.01		<u>112 986 103</u>	<u>106 666 062</u>
Cash and cash equivalents at 31.12		<u>0</u>	<u>112 986 103</u>



Cameron Norge Holding AS

Notes to the accounts for 2018

Note - 1 Accounting Principles

The annual accounts are prepared according to the Norwegian Accounting Act and Norwegian generally accepted accounting principles.

Subsidiaries and investment in associate

Subsidiaries and investments in associate are valued by the cost method in the company accounts. The investment is valued as cost of acquiring shares in the subsidiary, providing that write down is not required. Write down to fair value will be carried out if the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down are no longer present.

Dividends and other distributions are recognized in the same year as appropriated in the subsidiary accounts. If dividends exceed withheld profits after acquisition, the exceeding amount represents reimbursement of invested capital, and the distribution will be subtracted from the value of the acquisition in the balance sheet.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Foreign currency translation

Foreign currency transactions are translated using the year end exchange rates.

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents includes cash, bank deposits and other short term highly liquid placement with original maturities of three months or less.



Cameron Norge Holding AS

Notes to the accounts for 2018

Note 2 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

The company has no employees pr. 31.12.18 and the members of the Board received no compensation this year.

<i>Auditor fee has been divided as follows</i>	2018
Audit fee	27 130
Other services	60 543
Total	87 673

VAT is not included in the figures of auditor's fee.

Note 3 - Intercompany balance group company and associate

<i>Receivables</i>	2018	2017
Group contribution	0	140 722 005
Dividends receivable	450 000 000	450 000 000
Cash pool	222 662 120	0
Total	672 662 120	590 722 005
<i>Payables</i>	2018	2017
Long term liabilities OSSP, principal amount	508 525 232	508 525 232
Long term liabilities OSSP, accrued interests	9 204 583	0
Group contribution	789 758 057	15 048 286
Total	1 307 487 87	523 573 518

Total interest of long term debt to OneSubsea Processing AS is NOK 9 204 583 for 2018. The long term loan from OneSubsea Processing AS has a fixed rate at 3 month NIBOR plus a margin of 80 basis points per year.

Note 4 - Investment in subsidiaries and associate

Company	Location	Share owners	Voting rights	Net profit 2018	Equity 31.12	Book value 31.12
Cameron Systems AS	Trondheim	100 %	100 %	8 968 535	16 807 749	13 329 117
Cameron Norge AS	Randaberg	100 %	100 %	90 556 939	107 565 896	1 223 923 000
Cameron Sense AS	Kristiansand	100 %	100 %	-188 857 000	488 033 000	556 999 829
Total				-89 331 526	612 406 645	1 794 251 946



Cameron Norge Holding AS

Notes to the accounts for 2018

Note 5 - Owners equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.	10 000 000	2 752 189 114	-803 848 001	1 958 341 113
Profit for the year	0	0	-9 156 861	-9 156 861
Owners equity 31.12.	10 000 000	2 752 189 114	-813 004 862	1 949 184 252

Note 6 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	100 000	100 NOK	10 000 000

The company is 100 % owned by Schlumberger Norge AS.



Cameron Norge Holding AS

Notes to the accounts for 2018

Note 7 - Income taxes

<i>Income tax expenses</i>	2018	2017
Tax payable based on taxable profit	0	16 045 423
Too much/little allocated in previous year(s)	0	-84 200
Total income tax expense	<u>0</u>	<u>15 961 223</u>
<i>Tax base estimation</i>	2018	2017
Ordinary result before tax	-9 156 861	79 246 301
Permanent differences	22 035	0
Non-deductible interests (§6-41)	9 002 498	-12 390 370
Tax base	<u>-132 328</u>	<u>66 855 931</u>
Tax payable	0	16 045 423
Too much/little allocated in previous year(s)	0	-84 200
Tax payable in balance sheet	<u>0</u>	<u>15 961 223</u>
<i>Temporary differences outlined</i>	2018	2017
Carried forward loss	-132 328	0
Interest limitation carry forward	-111 690 632	-102 688 134
Basis for deferred tax	<u>-111 822 960</u>	<u>-102 688 134</u>
Deferred income tax asset (22% this year, 23% last year)*	-24 601 051	-23 618 271

* Deferred tax asset not recognized in the balance sheet.



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Statsautoriserte revisorer
Ernst & Young AS

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Postboks 8015 NO-4068 Stavanger

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Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Cameron Norge Holding AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Cameron Norge Holding AS, which comprise the balance sheet as at 31 December 2018, 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 have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2018 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Chief Executive Officer (management) are responsible for the other information. Our opinion on the audit of 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.

Responsibilities of management for the financial statements

Management is responsible for the preparation and 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



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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 and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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 International Standards on Auditing (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 the 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 law, regulations and generally accepted auditing principles 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, 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 those charged with governance 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 and the going concern assumption is consistent with the financial statements and complies with the law and regulations.

Independent auditor's report - Cameron Norge Holding AS

A member firm of Ernst & Young Global Limited



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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Stavanger, 1 July 2019
ERNST & YOUNG AS

Tor Inge Skjellevik
State Authorised Public Accountant (Norway)



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 04.06.2012	Vår dato 13.06.2012
Telefon 22078139	Deres referanse Helen Øveland Nilsen	Vår referanse 2012/389820

CAMERON NORGE AS
Mekjarvik 1
4070 RANDABERG

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk.

Det vises til deres brev av 4. juni 2012 samt telefonsamtale i sakens anledning. Det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper.

Cameron Holding (Norway) AS	org. nr. 985 277 893
Cameron Norge AS	org. nr. 971 644 281
Cameron Norge Holding AS	org. nr. 996 687 880
TS-Technology AS	org. nr. 893 229 922
Cameron AS	org. nr. 991 851 631
Cameron Systems AS	org. nr. 981 213 696

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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.

Bakgrunn

Selskapene er 100 % eide datterselskap i Cameron International Corporation konsernet som er hjemmehørende i USA. Konsernet er en av lederne i det globale markedet for leveranser av petroleum produksjonsutstyr. I Norge består dets virksomhet hovedsakelig av å selge utstyr benyttet til å kontrollere trykk og dirigere olje- og gasstrømmer. I tillegg utføres vedlikehold og drift av slikt utstyr, både onshore og offshore. Konsernet har også datterselskaper og betydelige virksomheter lokalisert i Tyskland, Frankrike, Italia, Romania, Storbritannia og USA. Selskapene opererer i en bransje av sterk internasjonal karakter. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. Selskapene benytter engelsk som arbeidsspråk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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."

Postadresse	Besøksadresse	Sentralbord
Postboks 9200 Grønland 0134 Oslo	Se www.skatteetaten.no Org. nr: 996250318	800 80 000 Telefaks 22 17 08 60
For elektronisk henvendelse se www.skatteetaten.no		



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 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, 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 Skattedirektoratet lagt særlig vekt på at selskapene er 100 % eiet fra USA og inngår i et internasjonalt konsern. Selskapets arbeidsspråk er engelsk og all kommunikasjon skjer på engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i anledning saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland