



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 986 660 313  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: FARSTAD AFRICA AS  
Forretningsadresse: Skansekaia 4A  
6002 ÅLESUND

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### 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: Leif Henning Stave  
Dato for fastsettelse av årsregnskapet: 30.06.2021

### Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert  
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

*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, 22.10.2021



## Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
Other income			
<b>Kostnader</b>			
Administration	2	64 000	78 000
<b>Sum kostnader</b>		<b>64 000</b>	<b>78 000</b>
<b>Driftsresultat</b>		<b>-64 000</b>	<b>-78 000</b>
Income from other group companies			
Financial income			
Financial expenses		1 000	
<b>Sum finanskostnader</b>		<b>1 000</b>	
<b>Netto finans</b>		<b>-1 000</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-65 000</b>	<b>-78 000</b>
Tax	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Årsresultat</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Totalresultat</b>		<b>-65 000</b>	<b>-78 000</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 000	1 000
Sum bankinnskudd, kontanter og lignende		1 000	1 000
Sum omløpsmidler		1 000	1 000
<b>SUM EIENDELER</b>	5	<b>1 000</b>	<b>1 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4, 6	100 000	100 000
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		100 000	100 000
<b>Opptjent egenkapital</b>			
Other equity	4	-274 000	-209 000
Sum opptjent egenkapital		-274 000	-209 000
Sum egenkapital	7	-174 000	-109 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Other current liabilities		175 000	110 000



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Sum kortsiktig gjeld		175 000	110 000
Sum gjeld		175 000	110 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>1 000</b>	<b>1 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 843026

#### Enheten

Organisasjonsnummer: 986 660 313  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: FARSTAD AFRICA AS  
Forretningsadresse: Skansekaia 4A  
6002 ÅLESUND

#### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

#### Konsern

Morselskap i konsern: Nei

#### Regnskapsregler

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Leif Henning Stave  
Dato for fastsettelse av årsregnskapet: 30.06.2021

#### Grunnlag for avgivelse

År 2020: Årsregnskap er elektronisk innlevert.  
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Brønnøysundregistrene, 21.10.2021



Organisasjonsnr: 986 660 313  
FARSTAD AFRICA AS

## RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2020</u>	<u>2019</u>
<b>RESULTATREGNSKAP</b>			
Other income			
<b>Kostnader</b>			
Administration	2	64 000	78 000
<b>Sum kostnader</b>		<b>64 000</b>	<b>78 000</b>
<b>Driftsresultat</b>		<b>-64 000</b>	<b>-78 000</b>
Income from other group companies			
Financial income			
Financial expenses		1 000	
<b>Sum finanskostnader</b>		<b>1 000</b>	
<b>Netto finans</b>		<b>-1 000</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-65 000</b>	<b>-78 000</b>
Tax	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Årsresultat</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-65 000</b>	<b>-78 000</b>
<b>Totalresultat</b>		<b>-65 000</b>	<b>-78 000</b>



Organisasjonsnr: 986 660 313  
FARSTAD AFRICA AS

## BALANSE

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Sum anleggsmidler		0	0
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 000	1 000
Sum bankinnskudd, kontanter og lignende		1 000	1 000
Sum omløpsmidler		1 000	1 000
<b>SUM EIENDELER</b>	<b>5</b>	<b>1 000</b>	<b>1 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4, 6	100 000	100 000
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		100 000	100 000
<b>Opptjent egenkapital</b>			
Other equity	4	-274 000	-209 000
Sum opptjent egenkapital		-274 000	-209 000
Sum egenkapital	7	-174 000	-109 000
Sum langsiktig gjeld		0	0
<b>Kortsiktig gjeld</b>			
Other current liabilities		175 000	110 000
Sum kortsiktig gjeld		175 000	110 000
Sum gjeld		175 000	110 000
<b>SUM EGENKAPITAL OG GJELD</b>		<b>1 000</b>	<b>1 000</b>



Organisasjonsnr: 986 660 313  
FARSTAD AFRICA AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



## PROFIT AND LOSS

FARSTAD AFRICA AS (NOK 1 000)

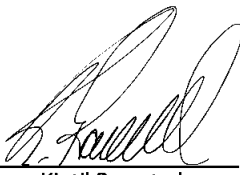
	Note	2020	2019
<b>Operating income:</b>			
Other income		0	0
<b>Total operating Income</b>		<u>0</u>	<u>0</u>
<b>Operating expenses:</b>			
Administration	2	64	78
<b>Total operating expenses</b>		<u>64</u>	<u>78</u>
<b>Operating profit before depreciations (EBITDA)</b>		<u>-64</u>	<u>-78</u>
<b>Operating result (EBIT)</b>		<u>-64</u>	<u>-78</u>
<b>Financial items:</b>			
Financial expenses		1	0
<b>Net financial income and expenses</b>		<u>-1</u>	<u>0</u>
<b>Tax and results:</b>			
Pre tax profit		-65	-78
Tax	3	0	0
<b>Profit / (loss) for the year</b>		<u>-65</u>	<u>-78</u>
<b>Annual net profit</b>		<u>-65</u>	<u>-78</u>

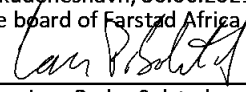


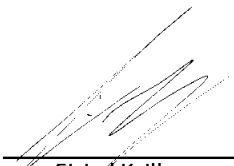
## BALANCE SHEET

FARSTAD AFRICA AS (NOK 1 000)

	Note	2020	2019
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		<u>1</u>	<u>1</u>
<b>Total current assets</b>		<u><b>1</b></u>	<u><b>1</b></u>
<b>Total assets</b>	<b>5</b>	<u><b>1</b></u>	<u><b>1</b></u>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital	4, 6	100	100
Other equity	4	<u>-274</u>	<u>-209</u>
<b>Total equity</b>	<b>7</b>	<u><b>-174</b></u>	<u><b>-109</b></u>
<b>CURRENT DEBT</b>			
Other current liabilities		<u>175</u>	<u>110</u>
<b>Total current liabilities</b>		<u><b>175</b></u>	<u><b>110</b></u>
<b>Total liabilities</b>		<u><b>175</b></u>	<u><b>110</b></u>
<b>Total equity and liabilities</b>		<u><b>1</b></u>	<u><b>1</b></u>

  
Kjetil Ramstad  
member of the board

Skudeneshavn, 30.06.2021  
The board of Farstad Africa AS  
  
Lars Peder Solstad  
chairman of the board

  
Eivind Kvilhaug  
member of the board



## NOTES TO THE ACCOUNTS (NOK 1 000)

FARSTAD AFRICA AS

### NOTE 1 ACCOUNTING PRINCIPLES

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway.

#### Deferred tax/Tax expense

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences existing between accounting and tax values, and any carryforward losses for tax purposes at 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 carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits showing in the balance sheet are presented net.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet (offset against payable taxes if the group contribution has affected payable taxes, and offset against deferred taxes if the group contribution has affected deferred taxes).

#### Classification and evaluation of the balance sheet

Current assets and short term liabilities include items due for payment within one year after time of acquisition. Other items are classified as fixed assets or long term liabilities. Current assets are evaluated at the lowest of acquisition cost and actual value. Short term liabilities are valued at nominal amount at entrance time. Fixed assets are valued at acquisition cost, less depreciation. Long term debt is valued at nominal amount at time of establishment.

#### Investments in other companies

The principle for investments in other companies is the cost method. Farstad Africa AS owns 49 % of the shares in Quimbriz Farstad Shipping LDA u.s Angola.

### NOTE 2 SALARIES, NUMBER OF EMPLOYEES AND MANAGEMENT AGREEMENTS WITH CLOSELY RELATED PARTIES

Farstad Africa AS has no employees, - thus no wages or directors fee have been paid in 2020.

The company is not obligated to have mandatory pension agreements

#### Audit fee

	2020	2019
Statutory audit	13	10
Tax advisory fee	-	-
<b>Total audit fees</b>	<b>13</b>	<b>10</b>

VAT is not included in the audit fee.

### NOTE 3 TAXES

#### Calculation of deferred tax/deferred tax benefit

Temporary differences	2020	2019
Net temporary differences	-	-
Tax losses carried forward	237	171
<b>Basis for deferred tax</b>	<b>237</b>	<b>171</b>
Deferred tax	52	38
Deferred tax benefit not shown in the balance sheet	-52	-38
<b>Deferred tax in the balance sheet</b>	<b>-</b>	<b>-</b>

The reason deferred tax benefit are not reflected in the balance sheet is that historical results create doubt that future taxable profits will be sufficient to utilise the tax benefit.

Basis for income tax expense, changes in deferred tax and tax payable	2020	2019
Result before taxes	-65	-78
Permanent differences	-	-
<b>Basis for the tax expense for the year</b>	<b>-65</b>	<b>-78</b>
Change in temporary differences	-	-
Change in losses carried forward	65	78
<b>Basis for payable taxes in the income statement</b>	<b>-</b>	<b>-</b>
+/- Group contributions received/given	-	-
<b>Taxable income (basis for payable taxes in the balance sheet)</b>	<b>-</b>	<b>-</b>



## NOTES TO THE ACCOUNTS (NOK 1 000)

### FARSTAD AFRICA AS

#### NOTE 4 EQUITY

Equity changes in the year	Sharecapital	Other Equity / uncovered loss	Total
Equity 01.01.	100	-209	-109
Profit for the year	-	-65	-65
<b>Equity 31.12.</b>	<b>100</b>	<b>-274</b>	<b>-174</b>

The Group acknowledges that the challenging market situation may require measures to strengthen the financial position and the capital structure of the Group and some of the subsidiaries, including Farstad Africa AS. The Board of Directors will take necessary actions to improve the financial situation of the company.

#### NOTE 5 LIQUID ASSETS, SHARES IN SUBSIDIARIES AND OTHER SHARES

Shares owned by Farstad Africa AS:	Paid-in capital	Number of shares	Ownership in %	Nominal value	Booked value
Quimbriz Farstad Shipping Lda (dormant)			49		0

Establishment costs for the company in Angola is previously activated as financial fixed assets.  
Book value of the shares has previously been written down to NOK 0.

#### NOTE 6 SHARE CAPITAL AND SHAREHOLDER INFORMATION

The share capital of TNOK 100 consists of 100 shares with nominal value of TNOK 1 each.  
All shares are owned by Farstad Subsea AS.

The ultimo parent company Solstat Offshore ASA has its registered offices in Nesavegen 39, 4280 Skudeneshavn, where the consolidated accounts including this company can be obtained.

#### NOTE 7 GOING CONCERN

The annual accounts are prepared under the assumption of going concern. However, the equity is lost and the liquidity is under pressure. The company's operational activity is limited. Farstad Africa is dependent on financial support from its owners. No formal guaranties for support are provided to the company. The board would like to emphasize that there is material uncertainty related to the going concern assumption.



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Statsautoriserte revisorer  
Ernst & Young AS

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Postboks 6163, NO-5892 Bergen

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Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Farstad Africa AS

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Farstad Africa AS, which comprise the balance sheet as at 31 December 2020, the statement of profit and loss 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 2020 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.

#### Material uncertainty related to going concern

As described in disclosure 7 the equity is lost and the liquidity is under pressure. The company's operational activity is limited. Farstad Africa is dependent on financial support from its owners. No formal guarantees for support are provided to the company. These conditions indicate that material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

#### Responsibilities of management for the financial statements

The Board of Directors (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 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,



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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 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.

Bergen, 30 June 2021  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Øyvind Nore  
State Authorised Public Accountant (Norway)

Independent auditor's report – Farstad Africa AS

A member firm of Ernst & Young Global Limited

Perneo document key: SETE4-23Z3V-STZGU-8KBM0-WTU42-EO2Z1



# PENNEO

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"By my signature I confirm all dates and content in this document."

## Øyvind Nore

State Authorised Public Accountant (Norway)

On behalf of: Ernst & Young AS

Serial number: 9578-5994-4-485745

IP: 145.62.xxx.xxx

2021-06-30 14:56:35Z



Penneo document key: SETE4-23Z3V-STZGU-8K8MC-WTU42-E02Z1

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FARSTAD AFRICA AS  
Postboks 1301 Sentrum  
6001 ÅLESUND

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Farstad Africa AS, org.nr. 986 660 313**

Vi viser til deres brev av 26. november 2014, samt tilleggsopplysninger i e-post, der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Farstad Africa AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Farstad Africa 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**

Farstad Africa AS er heleid av Farstad Shipping ASA. Selskapet har som formål å drive i internasjonalt farvann og eier 49 % av selskapet Quimbriz Farstad Shipping Lda (u.s.), som markedsfører og opererer offshore servicefartøy med tilhørende tjenester i Angola og Ekvatorial Guinea. Det er ingen aktivitet i selskapet. Med bakgrunn i at selskapet og konsernet opererer i et internasjonalt marked, med internasjonale kunder og med internasjonale eksterne kreditinstitusjoner, er det ønskelig å kunne utarbeide årsregnskapet og årsberetningen på engelsk. Forretningsspråket til morselskapet er engelsk. Med bakgrunn i dette søkes det om at årsregnskapet og årsberetningen utarbeides 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 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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er 100 % eiet av et selskap som benytter engelsk som forretningspråk. Videre er det vektlagt at konsernet driver virksomhet i en internasjonal bransje der alle vesentlige aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad  
Seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Geir Johannessen