



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 913 406 656
Organisasjonsform: Aksjeselskap
Foretaksnavn: MTI INVESTMENT AS
Forretningsadresse: Kunnskapsparken
Universitetsveien 19
4630 KRISTIANSAND S

Regnskapsår

Årsregnskapets periode: 01.01.2018 - 31.12.2018

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Trond Randøy
Dato for fastsettelse av årsregnskapet: 19.06.2019

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, 01.09.2020



Resultatregnskap

Beløp i: NOK	Note	2018	2017
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		814 214	985 678
Sum inntekter		814 214	985 678
Kostnader			
Lønnskostnad	5	807 633	527 274
Annen driftskostnad	5	883 274	1 198 896
Sum kostnader		1 690 907	1 726 170
Driftsresultat		-876 693	-740 492
Finansinntekter og finanskostnader			
Annen finansinntekt	7	1 240 944	563 926
Sum finansinntekter		1 240 944	563 926
Nedskrivning av finansielle eiendeler	6, 7	59 132	1 166 493
Annen finanskostnad	7	114 066	350 113
Sum finanskostnader		173 198	1 516 606
Netto finans		1 067 746	-952 680
Ordinært resultat før skattekostnad		191 053	-1 693 172
Skattekostnad på ordinært resultat	9	51 824	-122 726
Ordinært resultat etter skattekostnad		139 229	-1 570 446
Årsresultat		139 229	-1 570 446
Overføringer og disponeringer			
Overføringer annen egenkapital	4	139 229	-1 570 446
Sum overføringer og disponeringer		139 229	-1 570 446



Balanse

Beløp i: NOK	Note	2018	2017
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	6	10 042 740	3 486 504
Lån til foretak i samme konsern	8	10 910 145	8 225 431
Investeringer i tilknyttet selskap	6	1 515 275	6 580 760
Lån til tilknyttet selskap og felles kontrollert virksomhet	8	2 408 286	3 283 376
Investeringer i aksjer og andeler		1 183 585	985 378
Sum finansielle anleggsmidler		26 060 031	22 561 449
Sum anleggsmidler		26 060 031	22 561 449
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer		14 750	341 474
Andre fordringer	8	1 206 082	45 439
Sum fordringer		1 220 832	386 913
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende		897 093	1 581 733
Sum omløpsmidler		2 117 925	1 968 646
SUM EIENDELER		28 177 956	24 530 095
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	2, 4	4 194 900	3 893 700
Overkurs	4	23 457 860	20 144 660



Balanse

Beløp i: NOK	Note	2018	2017
Sum innskutt egenkapital		27 652 760	24 038 360
Opptjent egenkapital			
Annen egenkapital	4	139 229	
Sum opptjent egenkapital		139 229	
Sum egenkapital		27 791 989	24 038 360
Gjeld			
Langsiktig gjeld			
Utsatt skatt	9	51 824	
Sum avsetninger for forpliktelser		51 824	
Annen langsiktig gjeld			
Sum langsiktig gjeld		51 824	0
Kortsiktig gjeld			
Leverandørgjeld		157 677	330 252
Skyldige offentlige avgifter		35 100	101 964
Annen kortsiktig gjeld		141 365	59 518
Sum kortsiktig gjeld		334 142	491 734
Sum gjeld		385 966	491 734
SUM EGENKAPITAL OG GJELD		28 177 955	24 530 094



MTI Investment AS

Annual report 2018

Annual accounts

- Income statement**
- Balance sheet**
- Notes**

Auditors' report



MTI Investment AS

Income statement

	Note	2018 NOK	2017 NOK
Revenue			
Sales revenue		<u>814 214</u>	<u>985 678</u>
Operating expenses			
Payroll expenses	5	807 633	527 274
Other operating expenses	5	<u>883 274</u>	<u>1 198 896</u>
Total operating expenses		<u>1 690 907</u>	<u>1 726 170</u>
Operating result		<u>-876 693</u>	<u>-740 492</u>
Financial income and expenses			
Other financial income	7	1 240 944	563 926
Write-down on other financial assets	6, 7	59 132	1 166 493
Other financial expenses	7	<u>114 066</u>	<u>350 113</u>
Net financial items		<u>1 067 746</u>	<u>-952 680</u>
Ordinary result before tax		<u>191 053</u>	<u>-1 693 172</u>
Tax on ordinary result	9	<u>51 824</u>	<u>-122 726</u>
Net profit or loss for the year		<u>139 229</u>	<u>-1 570 446</u>
Allocated as follows			
Transferred to other equity	4	<u>139 229</u>	<u>-1 570 446</u>



MTI Investment AS

Balance sheet as of December 31

	Note	2018 NOK	2017 NOK
Fixed assets			
<i>Financial assets</i>			
Investments in subsidiaries	6	10 042 740	3 486 504
Loans to group companies	8	10 910 145	8 225 431
Investments in associated companies	6	1 515 275	6 580 760
Loans to associated companies and joint ventures	8	2 408 286	3 283 376
Investments in shares and units		1 183 585	985 378
Total financial assets		<u>26 060 031</u>	<u>22 561 449</u>
Total fixed assets		<u>26 060 031</u>	<u>22 561 449</u>
Current assets			
<i>Receivables</i>			
Trade receivables		14 750	341 474
Other receivables	8	1 206 082	45 439
Total accounts receivable		<u>1 220 832</u>	<u>386 913</u>
Cash and cash equivalents		<u>897 093</u>	<u>1 581 733</u>
Total current assets		<u>2 117 925</u>	<u>1 968 646</u>
Total assets		<u>28 177 956</u>	<u>24 530 095</u>



MTI Investment AS

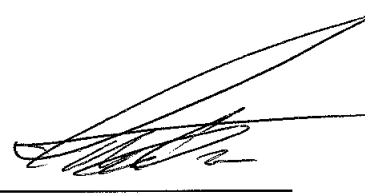
Balance sheet as of December 31

	Note	2018 NOK	2017 NOK
Equity			
<i>Paid-in capital</i>			
Share capital	2, 4	4 194 900	3 893 700
Share premium reserve	4	23 457 860	20 144 660
Total paid-in capital		<u>27 652 760</u>	<u>24 038 360</u>
<i>Retained earnings</i>			
Other equity	4	<u>139 229</u>	<u>0</u>
Total retained earnings		<u>139 229</u>	<u>0</u>
Total equity		<u>27 791 989</u>	<u>24 038 360</u>
Liabilities			
<i>Provisions</i>			
Deferred tax liability	9	<u>51 824</u>	<u>0</u>
Total provisions		<u>51 824</u>	<u>0</u>
<i>Current liabilities</i>			
Trade creditors		157 677	330 252
Public duties payable		35 100	101 964
Other short-term liabilities		141 365	59 518
Total current liabilities		<u>334 142</u>	<u>491 734</u>
Total liabilities		<u>385 966</u>	<u>491 734</u>
Total equity and liabilities		<u>28 177 955</u>	<u>24 530 094</u>


Kristiansand, 15 May 2019


Pontus Engstrøm
CEO


Trond Randøy
Chairman


Bo Christer Wizelius Käck
Board member


Per Adam Kristoffer Lind
Board member


Katharina Asting
Board member

TR



MTI Investment AS

Notes to the accounts for 2018

Note - 1 Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act and generally accepted accounting principles for small companies.

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.

Sales revenue

Sales revenues are recognized at the time of delivery. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales revenue, and are recognized at the time of execution.

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.



MTI Investment AS

Notes to the accounts for 2018

NOTE 2 - SHARE CAPITAL AND SHAREHOLDER INFORMATION

Share capital:

	Number of shares	Face value	Book value
Ordinary share	13 983	300 kr	4 194 900

Main shareholders per 31.12:

	Ordinary shares
Sørlandsforskning AS, chairman	4 317
ADB Invest AB	1 100
Pontus Engstrøm	1 033
Mårten Lindeborg	500
Egahult Invest AB	500
Heracleum AB	450
Christer Kack AB	370
Gunnar Isaksson	342
Lunde Holding Invest AS	300
BJO Invest AS	280
Hennig-Olsen Holding AS	277
Øyvind Randøy	270
AB Argonova	250
Vallenus AS	250
Scenario Invest AS	200
POHO AS	200
Levi Geir Eidhamar	200
Ryländerska Stiftelsen	163
Lars Orest	150
Kerim Kaskal	150
Total	11 302
Other (less than 5% ownership)	2 542
Total number of shares	13 844

NOTE 3 - MORTAGES AND GUARANTEES

<i>Guarantee commitments</i>	2018	2017
Guarantee commitments Zanrec AB (SEB)	50 000	250 000
Guarantee commitments Zanrec AB (Almi Företagspartn)	100 000	100 000
Guarantee commitments Atsoko Int. AB (Almi Företagspa)	75 000	0
Total guarantee commitments	225 000	350 000



MTI Investment AS

Notes to the accounts for 2018

NOTE 4 - OWNERS EQUITY

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.	3 893 700	20 144 660	0	24 038 360
Profit for the year	0	0	139 230	139 230
Cash contribution nr 1	151 200	1 663 200	0	1 814 400
Cash contribution nr 2	83 100	914 100	0	997 200
Cash contribution nr 3	66 900	735 900	0	802 800
Owners equity 31.12.	4 194 900	23 457 860	139 230	27 791 990

NOTE 5 - WAGE COSTS, NUMBER OF EMPLOYEES, REMUNERATION, AUDITOR'S FEE

<i>Wage costs</i>	2018	2017
Salaries	612 626	415 510
Payroll tax	128 353	66 488
Pension costs	48 446	45 276
Other payments	18 208	0
Total	807 633	527 274

The total number of employees in the company during the year: 1 labour year.

The company is required to have an occupational pension scheme in accordance with the Norwegian law on required occupational pension ("lov om obligatorisk tjenestepensjon"). The company's pension scheme meets the requirements of this law.

<i>Management remuneration</i>	CEO
Salary	603 000
Pension expenses	48 000
Other remuneration	7 000

<i>Auditor fee has been divided as follows</i>	2018	2017
Audit fee	50 700	34 400
Other services	51 800	49 200

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



MTI Investment AS

Notes to the accounts for 2018

NOTE 6 - INVESTMENT IN SUBSIDIARIES AND ASSOCIATE

Company	Acquisition year	Location	Share owners	Net profit 2018	Equity 31.12	Book value 31.12
MTI Investment LTD (1)	2014	Tanzania	99 %	-407 000	1 031 000	2 605 002
Atsoko International AB	2015	Sweden	67 %	-530 000	8 812 000	7 356 235
Zanrec AB (2)	2015	Sweden	28 %	-153 000	382 000	1 515 275
African Construction AS	2016	Norway	100 %	-17 000	-23 000	30 000
East African Food AB (3)	2017	Sweden	100 %	-8 000	41 000	51 502
Total				-1 115 000	10 243 000	11 558 014

(1) The value of the shares in MTI Investment LTD has been written down by a total of NOK 1 651 000,- at 31 December 2018.

(2) Previous years' write-down of the value of the shares in Zanrec AB was reversed in full in 2018.

(3) East African Food AB do not have accounting audits.

NOTE 7 - FINANCIAL INCOME AND FINANCIAL COSTS

<i>Specification of financial income</i>	2018	2017
Interest income loans	683 453	530 460
Currency gains	556 815	28 481
Other financial income	677	4 985
Total	1 240 945	563 926

<i>Impairment of financial assets</i>	2018	2017
The years write-down of shares in subsidiaries	800 000	425 625
The years write-down of shares in associated companies	0	740 868
The years reversal of previous years write-down in ass	-740 868	0
Total	59 132	1 166 493

<i>Specification of financial costs</i>	2018	2017
Currency loss	110 954	349 773
Other financial costs	3 112	340
Total	114 066	350 113

NOTE 8 - DEBTS AND RECEIVABLES FROM GROUP COMPANIES

<i>Long-term loans to subsidiaries</i>	2018	2017
Loan to MTI Investment LTD (1)	5 168 035	5 485 981
Loan to African Construction AS (2)	3 213 030	2 739 450
Loan to Atsoko International AB (3)	1 548 980	0
Loan to East African Food AB	980 100	0
Total	10 910 145	8 225 431

<i>Specification of receivables MTI Investment LTD</i>	2018	2017
Receivables including accumulated interest	4 320 054	4 923 254
Unrealized currency gain	847 981	562 727
Total	5 168 035	5 485 981



MTI Investment AS

Notes to the accounts for 2018

<i>Long-term loans to associated companies</i>	2018	2017
Loan to Atsoko International AB (3)	0	1 568 567
Loan to Zanrec AB (4)	1 930 419	1 714 809
Loan to Ecohomes Company LTD (5)	477 867	0
Total	<u>2 408 286</u>	<u>3 283 376</u>

<i>Specification of other short-term receivables</i>	2018	2017
Loan to East African Food AB (short-term)	882 730	0
Loan to Zanrec AB (short-term)	81 153	0
Other short-term receivables	242 199	45 439
Total	<u>1 206 082</u>	<u>45 439</u>

- (1) The loan is calculated with interest 7%. No guarantees or pledges have been issued on the loan.
(2) The loan is not calculated with interest. No guarantees or pledges have been issued on the loan.
(3) The loan is calculated with interest 8%. No guarantees or pledges have been issued on the loan.
(4) The loan is calculated with interest 12%. No guarantees or pledges have been issued on the loan.
(5) The loan is calculated with interest 10%. No guarantees or pledges have been issued on the loan.

NOTE 9 - INCOME TAXES

<i>Income tax expenses</i>	2018	2017
This years tax effect of change in tax rate	-2 356	
Change in deferred tax	54 180	-122 726
Total income tax expense	<u>51 824</u>	<u>-122 726</u>

<i>Tax base estimation</i>	2018	2017
Ordinary result before tax	191 054	-1 693 172
Permanent differences	698	0
Write-down on shares and other security expensed this year	59 132	1 166 493
Temporary differences	-319 614	329 076
Tax base	<u>-68 730</u>	<u>-197 603</u>

<i>Temporary differences outlined</i>	2018	2017
Unrealized currency loans	804 983	485 369
Total	<u>804 983</u>	<u>485 369</u>
Accumulated tax loss carried forward	-569 421	-500 691
Temporary differences	235 562	-15 322
Offset temporary differences	0	-15 322
Total	<u>235 562</u>	<u>0</u>

Deferred income tax liability (22% this year, 23% last year)	51 824	0
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Revisjon Sør AS
Henrik Wergelandsgate 27
Postboks 9
4661 Kristiansand
TLF 38 12 38 60

www.revisjonsor.no
post@revisjonsor.no

Org. nr. 943 708 428 MVA
Foretaksregisteret

Godkjent revisjonsselskap
Autorisert regnskapsførerselskap
Medlem av Den norske Revisorforening

To the Shareholders' Meeting of MTI Investment AS

Independent auditor`s report (translated from Norwegian)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of MTI Investment AS, showing a profit of NOK 139 229,-. The financial statements comprise the balance sheet as at December 31, 2018, and the statement of income and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with laws and regulations and present fairly, in all material respect, the financial position of the Company as at December 31, 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, included International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor`s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by laws and regulations, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (Management) are 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Refer to <https://revisorforeningen.no/revisjonsberetninger> which contains a description of Auditor's responsibilities.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, «Assurance Engagements Other than Audits or Reviews of Historical Financial Information», it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Kristiansand, 15. May 2019

Revisjon Sør AS

Leif S. Sørensen

Statautorisert revisor



Skatteetaten

Vår dato
24.06.2019

Din dato
06.06.2019

Saksbehandler
Bente Halvorsen

800 80 000
Skatteetaten.no

Din referanse

Telefon
97180360

Org.nr
Skatteetaten

Vår referanse
2019/6036464

Postadresse
Postboks 9200 Grønland
0134 OSLO

REVISJON SØR AS
Postboks 9
4661 KRISTIANSAND S

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for MTI Investment AS, org. nr. 913 406 656

Vi viser til deres brev av 6. juni 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for MTI Investment AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering MTI Investment AS 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. Det pålegger den regnskapspliktige å dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Selskapets aksjonærer er 69 % utenlandske (p.t. 54 stk) og 31 % norske (24 stk). Selskapet driver i en internasjonal bransje og har flere datterselskaper og tilknyttede selskaper i utlandet hvor kommunikasjonen i all hovedsak foregår på engelsk. To av selskapets styremedlemmer er fra Sverige. Da mye av kommunikasjonen og protokoller blir skrevet på engelsk, er det ønskelig fra styret at også årsregnskapet og årsberetningen blir skrevet på engelsk. I tillegg er selskapet i vekst og har jevnlig kapitaløkninger som i stor grad retter seg mot investorer i utlandet.

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 majoriteten av eiere er utenlandske. Selskapet har flere datterselskaper og tilknyttede selskaper i utlandet hvor kommunikasjonen i all hovedsak foregår på engelsk. Mye av kommunikasjonen mellom styremedlemmene og styrets protokoller blir skrevet på engelsk. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Bente Halvorsen
Spesialrevisor
Brukerdialog, juridisk stab, gruppe 1
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.

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