



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 954 600
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORDIC TRUSTEE HOLDING III AS
Forretningsadresse: Kronprinsesse Märthas plass 1
0160 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Hans Aasnæs
Dato for fastsettelse av årsregnskapet: 04.03.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 27.04.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Honorarer	2	102 180	72 755
Andre administrasjonskostnader	3	300	300
Sum kostnader		102 480	73 055
Driftsresultat		-102 480	-73 055
Finansinntekter og finanskostnader			
Finansinntekter	4	10 020 408	73 055
Sum finansinntekter		10 020 408	73 055
Finanskostnader			
Netto finans		10 020 408	73 055
Ordinært resultat før skattekostnad		9 917 928	0
Skattekostnad	7	2 181 944	
Ordinært resultat etter skattekostnad		7 735 984	0
Årsresultat		7 735 984	0
Overføringer og disponeringer			
Ordinært utbytte	13		
Overført til/ (fra) annen egenkapital	17	7 735 984	0
Sum overføringer og disponeringer		7 735 984	0



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	5	448 978 341	448 978 341
Sum finansielle anleggsmidler		448 978 341	448 978 341
Sum anleggsmidler		448 978 341	448 978 341
Omløpsmidler			
Varer			
Fordringer			
Fordring utbytte			
Konsernfordringer	4	10 019 423	72 285
Sum fordringer		10 019 423	72 285
Bankinnskudd, kontanter og lignende			
Kasse og bankinnskudd		12 505	37 163
Sum bankinnskudd, kontanter og lignende		12 505	37 163
Sum omløpsmidler		10 031 928	109 448
SUM EIENDELER		459 010 269	449 087 789
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	6,8	5 200 000	5 200 000
Sum innskutt egenkapital		5 200 000	5 200 000
Opptjent egenkapital			
Annen egenkapital	8	449 979 945	442 243 961



Balanse

Beløp i: NOK	Note	2023	2022
Sum opptjent egenkapital		449 979 945	442 243 961
Sum egenkapital		455 179 945	447 443 961
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Påløpt inntektsskatt	15	2 181 944	
Annen kortsiktig gjeld	9	1 648 380	1 643 828
Sum kortsiktig gjeld		3 830 324	1 643 828
Sum gjeld		3 830 324	1 643 828
SUM EGENKAPITAL OG GJELD		459 010 269	449 087 789



Nordic Trustee Holding III AS Annual Report 2023



ANNUAL REPORT FOR 2023

Nordic Trustee Holding III AS ("NTH III") owns 100% of the shares in Nordic Trustee Holding AS ("NTH"), which is the parent company in NTH Group, which is the leading bond trustee and loan agency provider in the Nordics. For a more detailed description of the activities of NTH Group, see the consolidated financial statements for NTH.

In 2023, NTH III had an operating profit of NOK 10 million and a profit after tax NOK 7.7 million. The company's equity per. 31.12.2023 amounted to NOK 455.2 million.

The annual accounts have been prepared on the assumption of continued operation of the business and the board confirms that the assumption is present, cf. § 4-5 and § 3-3 of the Norwegian Accounting Act. After the turn of the year, no matters of significant importance have occurred for the submission of the annual report for 2023.

NTH III had no employees in 2023. The board consists of 3 men and 0 women. As NTH III is a holding company, the board has not found it necessary to implement special measures with regards to gender equality.

The company does not pollute the external environment.

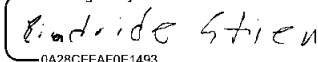
No dividend is proposed for 2023. Annual profit after tax amounts to NOK 7.7 million. The following allocation of the parent company's profit is thus proposed:

<u>Allocated to / (from) other equity</u>	<u>MNOK</u>	<u>7.7</u>
Sum	MNOK	7.7

Oslo March 4th, 2024

DocuSigned by:

29F65A8D702F4F4...
Hans Aasnæs
Chairman

DocuSigned by:

0A28CEFAF0E1493...
Eindrude Stien
Director

DocuSigned by:

18E8852A5816476...
Frederik Van Tuyll
Director



Nordic Trustee Holding III AS

INCOME STATEMENT

		2023	2022
All figures are in NOK			
	NOTES		
OPERATING EXPENSES			
External fees	(2)	102 180	72 755
Other administrative expenses	(3)	300	300
TOTAL OPERATING EXPENSES		102 480	73 055
OPERATING RESULT		-102 480	-73 055
FINANCIAL ITEMS			
Financial income	(4)	10 020 408	73 055
NET FINANCIAL ITEMS		10 020 408	73 055
RESULT BEFORE TAX		9 917 928	0
TAXES			
Tax cost	(7)	2 181 944	0
Change in temporary differences	(7)		
TOTAL TAXES		2 181 944	0
NET RESULT AFTER TAX		7 735 984	0
ALLOCATION OF NET RESULT			
To group contribution (after tax)		0	0
Allocated to / (from) other equity		7 735 984	0



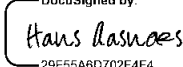
Nordic Trustee Holding III AS

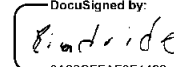
BALANCE SHEET 31.12

		2023	2 022
All figures are in NOK			
	NOTER		
ASSETS			
FIXED ASSETS			
Shares in subsidiaries	(5)	448 978 341	448 978 341
TOTAL FIXED ASSETS		448 978 341	448 978 341
CURRENT ASSETS			
Group receivables	(4)	10 019 423	72 285
Bank deposits		12 505	37 163
TOTAL CURRENT ASSETS		10 031 928	109 448
TOTAL ASSETS		459 010 269	449 087 789
LIABILITIES AND EQUITY			
EQUITY			
Share capital	(6,8)	5 200 000	5 200 000
Other equity	(8)	449 979 945	442 243 961
TOTAL EQUITY		455 179 945	447 443 961
CURRENT LIABILITIES			
Accrued income tax	(15)	2 181 944	0
Other short term liabilities	(9)	1 648 380	1 643 828
TOTAL CURRENT LIABILITY		3 830 324	1 643 828
TOTAL LIABILITIES AND EQUITY		459 010 269	449 087 789

Oslo March 4th, 2024

On the board of Nordic Trustee Holding III AS

DocuSigned by:

29F55A6D702F4F4...
Hans Aasnæs
Chairman

DocuSigned by:

0A28CEFAF0E1493...
Eindrude Stien
Director

DocuSigned by:

18E8852A5816476...
Frederik Van Tuyll
Director



Nordic Trustee Holding III AS

CASH FLOW STATEMENT

	All figures in NOK	Note	2023	2022
	Result before tax		9 917 928	-
+	Depreciations		-	-
=	Cash flow from operations		9 917 928	-
+	Taxes paid		-	-
+	Change in trade receivables and trade payables		-	-
+	Change in other items		-9 942 586	34 663
= (A)	Net cash flow from operations		-24 658	34 663
+	Investment in shares		-	-
-	Investment in fixed assets		-	-
= (B)	Net cash flow from investments		-	-
+	Repayment of debt		-	-
= (C)	Net cash flow from financing		-	-
A+B+C	Change in cash balance throughout the year		-24 658	34 663
+	Cash balance 1.1		37 163	2 500
=	Cash balance 31.12		12 505	37 163



NOTES TO THE FINANCIAL STATEMENTS FOR 2023

The annual accounts have been prepared in accordance with the Accounting Act and Norwegian generally accepted accounting principles.

- All amounts in NOK.
- The company is owned by Ocorian Scandi Holdings AS, which is a company in Ocorian Group.
- As the company is part of the Ocorian Group, the company has been granted an exemption for the preparation of consolidated accounts.

NOTE 1 - Accounting principles

Classification and valuation of balance sheet items

Current assets and current liabilities include items that fall due for payment within one year of the date of acquisition, as well as items related to the product cycle. Other items are classified as fixed assets / long-term debt.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are capitalized at the nominal amount at the time of raising.

Fixed assets are valued at acquisition cost, but are written down to fair value in the event of a fall in value that is not expected to be temporary. Long-term debt is capitalized at the nominal amount at the time of establishment.

Receivables

Accounts receivable and other receivables are entered in the balance sheet at face value after deduction of provisions for expected losses. Provisions for losses are made on the basis of individual assessments of the individual receivables. In addition, an unspecified provision is made for other trade receivables to cover estimated losses. The company has no receivables that fall due beyond 1 year.

Tax

The tax expense in the income statement includes both the tax payable for the period and the change in deferred tax. Deferred tax is calculated at 22% on the basis of the temporary differences that exist between accounting and tax values, as well as tax losses carried forward at the end of the financial year. Tax-increasing and tax-reducing temporary differences that reverse or can reverse in the same period have been offset. Net deferred tax assets are recognized in the balance sheet to the extent that it is probable that this can be utilized.

Foreign exchange

Monetary items in foreign currency are valued at the exchange rate at the end of the financial year. Transactions in foreign currencies are translated at average exchange rates if these do not deviate significantly from the exchange rate on the transaction date.

Pensions

The company has no employees, and consequently no pension expenses.

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other short-term, liquid investments.



NOTE 2 - Fees

No remuneration was paid to the board in 2023. Booked fees to the auditor amount (amount excl. VAT):

	2023	2022
Statutory audit	31 904	10 000
Advisory work	-	-
Total fees to auditor	31 904	10 000

NOTE 3 - Other administrative costs

Specification of other administrative costs:

	2023	2022
Other items	300	300
Total administrative expenses	300	300

NOTE 4 - Financial income

	2023	2022
Group contribution	-	72 285
Guarantee commission	10 019 423	
Other financial income	985	770
Total financial income	10 020 408	73 055

In 2023, the company received a group contribution of NOK 101 495 from the group company Nordic Trustee AS.

Nordic Trustee Holding III AS has received guarantee commission of NOK 10m from a company in Ocorian Group for the period 12.11.2021 to 31.12.2023, which in full is recognized as financial income in Nordic Trustee Holding III AS in 2023. See note 9 and 11 for further description of the guarantee.

NOTE 5 - Shares in subsidiaries

Entity name	Legal address	Ownership / voting rights	Equity as of 31.12.2023	Net result 2023	Book value 31.12.2023
Nordic Trustee Holding AS	Oslo	100%	70 604 664	26 281 803	448 978 341
Total					448 978 341



NOTE 6 - Share capital

The company's share capital as of 31.12.2023 amounted to NOK 5,200,000, divided into 52,000,000 shares, each with a nominal value of NOK 0.10. There are two share classes; Class A shares (preference shares) and Class B shares (ordinary shares). Both share classes have equal voting rights (each share has one vote at the company's general meeting), but the share classes have different dividend provisions.

Share classes / shareholders	No of shares	Nominal value per share (NOK)	Share capital (NOK)
Preference shares (Class A):			
Ocorian Holdings (UK) Limited	34 666 666	0,10	3 466 667
Total	34 666 666		3 466 667
Ordinary shares (Class B):			
Ocorian Holdings (UK) Limited	17 333 334	0,10	1 733 333
Total	17 333 334		1 733 333
Total	52 000 000	0,10	5 200 000



NOTE 7 – Tax

	2023	2022
Income tax expense		
Taxpayable	2 181 944	0
Change in deferred tax	0	0
Income tax expense	2 181 944	0
Tax expense basis		
Result before tax	9 917 928	0
Non-deductible costs	0	0
Change in temporary differences	0	0
Change in tax loss carried forward	0	0
Basis for tax calculation	9 917 928	0
Temporary differences:		
Receivables	0	0
Fixed assets	0	0
Tax loss carried forward	0	0
Total temporary differences	0	0
Temporary differences not included in calculation of deferred tax	0	0
Basis for calculation of deferred tax	0	0
Deferred tax / (-tax asset)	0	0
Income tax in balance sheet:		
Income tax payable	2 181 944	0
Effect of group contribution	0	0
Income tax in balance sheet	2 181 944	0
Reconciliation of tax expense		
22% of result before taxes	2 181 944	0
Effect on taxes of permanent differences	0	0
Tax cost	2 181 944	0

NOTE 8 – Equity

	Share capital	Other equity	Total equity
Equity 01.01.2023	5 200 000	442 243 961	447 443 961
Net result for the year		7 735 984	7 735 984
Group contribution (after tax)		-	-
Equity 31.12.2023	5 200 000	449 979 944	455 179 944



NOTE 9 - Related parties

The company has a net debt to the group company Nordic Trustee AS of MNOK 1.5.

Nordic Trustee Holding III AS has received guarantee commission from a company in Ocorian Group of NOK 10m as described in note 4 and note 11.

NOTE 10 – Subsequent events

There are no significant subsequent events after the balance sheet date that affect the annual accounts for 2023.

NOTE 11 - Pledges and collateral

The Company has, together with other group companies, provided a guarantee and certain security interests to secure the group's obligations under the group's senior term and revolving facilities agreement originally dated on 20 January 2020 (as later amended and restated) and entered into by a member of the Ocorion group as borrower and certain lenders. The borrower is also an indirect parent company of the Company. The guarantee provided is governed by English law, while the security provided are governed by Norwegian law and comprise pledges over the Company's intercompany claims, insurance proceeds, bank accounts and shares in Nordic Trustee Holding AS. As remuneration for the guarantee and security provided, the Company receives a guarantee commission from the Ocorion group.



To the General Meeting of Nordic Trustee Holding III AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Nordic Trustee Holding III AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting principles.

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 2023, and its financial performance and its cash flows 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is 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

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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/revisionsberetninger>

Oslo, 4 March 2024

PricewaterhouseCoopers AS

Erik Andersen
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning - NTH III AS

Signers:

Name	Method	Date
Andersen, Erik	BANKID	2024-03-04 17:47

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



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The seal is a guarantee for the authenticity
of the document.



Skatteetaten

Vår dato
14.12.2021

Din/Deres dato
24.11.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6597917

Postadresse
Postboks 9200 Grønland
0134 OSLO

NORDIC TRUSTEE AS
Postboks 1470, Vika
0116 OSLO

Att. Per Anders Wien

Fritak for konsernregnskapsplikten for Nordic Trustee Holding III AS, org.nr. 918 954 600

Vi viser til deres brev av 24. november 2021 hvor dere søker om fritak fra plikten til å utarbeide konsernregnskap for Nordic Trustee Holding III AS.

Skattekontoret finner med hjemmel i regnskapsloven § 3-7 fjerde ledd å kunne gi tillatelse til at det gjøres unntak for konsernregnskapsplikten for Nordic Trustee Holding III AS. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brev må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet mv. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Nordic Trustee Holding III AS er morselskap i et underkonsern, hvor Stanford HoldCo Limited er det ultimate morselskapet og er hjemmehørende på Jersey. Konsernregnskap utarbeides av Stanford HoldCo Limited på engelsk språk, hvor Nordic Trustee Holding III AS med datterselskaper er omfattet.

Skattekontorets vurdering

Det forutsettes at Stanford HoldCo Limited utarbeider konsernregnskap som omfatter den regnskapspliktige og dennes datterselskaper. Det legges til grunn at dette konsernregnskapet er utarbeidet i samsvar med IFRS, US GAAP eller tilsvarende og at kravene i regnskapsloven § 3-7 med forskrifter for øvrig følges. Bestemmelsene i regnskapsloven kapittel 8 gjelder tilsvarende for dette konsernregnskapet.

Når det gjelder hvilket språk morselskapet skal utarbeide konsernregnskapet på, vises det til forskrift av 7. september 2006 nr. 1062 til utfylling og gjennomføring mv. av regnskapsloven. Det følger av § 3-7-1 at konsernregnskapet foruten å være på norsk, kan være på svensk, dansk eller engelsk.

Skattekontoret gir etter en konkret helhetsvurdering tillatelse til at det gjøres unntak for konsernregnskapsplikten.



Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Skatteetaten

Vår dato
14.12.2021

Din/Deres dato
24.11.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6597917

Postadresse
Postboks 9200 Grønland
0134 OSLO

NORDIC TRUSTEE AS
Postboks 1470, Vika
0116 OSLO

Att. Per Anders Wien

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Nordic Trustee Holding III AS, org.nr. 918 954 600

Vi viser til deres brev av 24. november 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Nordic Trustee Holding III AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Nordic Trustee Holding III 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. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Nordic Trustee Holding III AS er datterselskap et internasjonalt konsern som driver virksomhet innen selskapsadministrasjon, fondsadministrasjon og kapitalmarkedstjenester. Selskapet er et rent holdingselskap og har ingen operativ virksomhet. Arbeidsspråket i selskapet og konsernet er engelsk, og selskapet har utenlandske styremedlemmer.

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 selskapet er datterselskap i et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
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Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.