



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 503 952
Organisasjonsform: Aksjeselskap
Foretaksnavn: BOA CREWING 3 AS
Forretningsadresse: Strandveien 43
7067 TRONDHEIM

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Siw Marita Bjørnevik
Dato for fastsettelse av årsregnskapet: 17.06.2024

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, 18.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Other operating income	1	22 566 984	18 449 045
Sum inntekter		22 566 984	18 449 045
Kostnader			
Operating costs		627 464	
Employee benefits expense	2, 3	10 931 398	10 151 868
Other expenses	1, 2	10 264 707	7 962 857
Sum kostnader		21 823 569	18 114 725
Driftsresultat		743 415	334 320
Finansinntekter og finanskostnader			
Annen renteinntekt		3 342	883
Other financial income		208 293	76 882
Sum finansinntekter		211 635	77 765
Rentekostnad til foretak i samme konsern	1		
Annen rentekostnad		110	766
Other financial expenses		452 489	341 028
Sum finanskostnader		452 599	341 794
Netto finans		-240 964	-264 029
Ordinært resultat før skattekostnad		502 451	70 291
Income tax expense	4	86 238	
Ordinært resultat etter skattekostnad		416 213	70 291
Årsresultat		416 213	70 291
Årsresultat etter minoritetsinteresser		416 213	70 291
Totalresultat		416 213	70 291
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Avgitt konsernbidrag	5	305 755	
Other equity	5	110 458	70 291
Transferred from other equity	5		
Sum overføringer og disponeringer		416 213	70 291



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Other receivables		536 169	326 038
Konsernfordringer	6	5 130 118	4 090 815
Sum fordringer		5 666 287	4 416 853
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6, 7	418 522	899 208
Sum bankinnskudd, kontanter og lignende		418 522	899 208
Sum omløpsmidler		6 084 809	5 316 061
SUM EIENDELER		6 084 809	5 316 061
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5, 8	30 000	30 000
Overkurs	5		
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity	5	10 000	-100 458
Sum opptjent egenkapital		10 000	-100 458



Balanse

Beløp i: NOK	Note	2023	2022
Sum egenkapital		40 000	-70 458
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		117 563	80 550
Tax payable	4		
Public duties payable		61 301	78 261
Utbytte	6	391 993	
Kortsiktig konserngjeld	6	5 381 460	5 096 853
Other current liabilities		92 492	130 855
Sum kortsiktig gjeld		6 044 809	5 386 519
Sum gjeld		6 044 809	5 386 519
SUM EGENKAPITAL OG GJELD		6 084 809	5 316 061



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 521322

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Brønnøysundregistrene, 25.06.2024



Organisasjonsnr: 926 503 952
BOA CREWING 3 AS

RESULTATREGNSKAP

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BOA CREWING 3 AS

BALANSE

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Overkurs	5		
Annen innskutt egenkapital	5		
Sum innskutt egenkapital		30 000	30 000
Opptjent egenkapital			
Other equity	5	10 000	-100 458
Sum opptjent egenkapital		10 000	-100 458
Sum egenkapital		40 000	-70 458
Gjeld			
Langsiktig gjeld			
Utsatt skatt	4		
Annen langsiktig gjeld			
Langsiktig konserngjeld	6		
Sum langsiktig gjeld		0	0



Kortsiktig gjeld			
Leverandørgjeld		117 563	80 550
Tax payable	4		
Public duties payable		61 301	78 261
Utbytte	6	391 993	
Kortsiktig konserngjeld	6	5 381 460	5 096 853
Other current liabilities		92 492	130 855
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Sum gjeld		6 044 809	5 386 519
SUM EGENKAPITAL OG GJELD		6 084 809	5 316 061



Organisasjonsnr: 926 503 952
BOA CREWING 3 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
4.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Income statement

Boa Crewing 3 AS

Operating income and operating expenses	Note	2023	2022
Other operating income	1	22 566 984	18 449 045
Total income		<u>22 566 984</u>	<u>18 449 045</u>
Operating costs		627 464	0
Employee benefits expense	2, 3	10 931 398	10 151 868
Other expenses	1, 2	10 264 707	7 962 857
Total expenses		<u>21 823 569</u>	<u>18 114 725</u>
Operating profit		<u>743 415</u>	<u>334 320</u>
Financial income and expenses			
Other interest income		3 342	883
Other financial income		208 293	76 882
Other interest expenses		110	766
Other financial expenses		452 489	341 028
Net financial items		<u>-240 964</u>	<u>-264 029</u>
Net profit before tax		<u>502 451</u>	<u>70 291</u>
Income tax expense	4	86 238	0
Net profit after tax		<u>416 213</u>	<u>70 291</u>
Net profit or loss		<u>416 213</u>	<u>70 291</u>
Attributable to			
Intra-group contribution given	5	305 755	0
Other equity	5	110 458	70 291
Total		<u>416 213</u>	<u>70 291</u>



Balance sheet

Boa Crewing 3 AS

Assets	Note	2023	2022
Current assets			
Debtors			
Accounts receivables group companies	6	5 130 118	4 090 815
Other receivables		<u>536 169</u>	<u>326 038</u>
Total receivables		<u>5 666 287</u>	<u>4 416 853</u>
Cash and cash equivalents	6, 7	418 522	899 208
Total current assets		<u>6 084 809</u>	<u>5 316 061</u>
Total assets		<u>6 084 809</u>	<u>5 316 061</u>



Balance sheet

Boa Crewing 3 AS

Equity and liabilities	Note	2023	2022
Paid-in capital			
Share capital	5, 8	<u>30 000</u>	<u>30 000</u>
Total paid-up equity		<u>30 000</u>	<u>30 000</u>
Retained earnings			
Other equity	5	<u>10 000</u>	<u>-100 458</u>
Total retained earnings		<u>10 000</u>	<u>-100 458</u>
Total equity		<u>40 000</u>	<u>-70 458</u>
Liabilities			
Current liabilities			
Trade payables		117 563	80 550
Trade payables group companies	6	5 381 460	5 096 853
Public duties payable		61 301	78 261
Liabilities to group companies	6	391 993	0
Other current liabilities		<u>92 492</u>	<u>130 855</u>
Total current liabilities		<u>6 044 809</u>	<u>5 386 519</u>
Total liabilities		<u>6 044 809</u>	<u>5 386 519</u>
Total equity and liabilities		<u>6 084 809</u>	<u>5 316 061</u>

Trondheim, 04.03.2024
The board of Boa Crewing 3 AS

Ole Torberg Bjørnevik
Chairman of the board

Eskil Bjørnevik
Member of the board

Siw Marita Bjørnevik
Member of the board



Accounting principles

The annual accounts are established in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles.

Principle rule for recording and categorising assets and debts

Assets intended for long-term ownership or usage are categorised as fixed assets. Other assets are categorised as current assets. Debts to be paid back within a year are also categorised as current assets. Similar criteria are used to categorise short-term and long-term debts.

Fixed assets are valued at purchase cost, and depreciated over the economic lifetime. If the actual value of the fixed assets is lower than the booked value and the decrease in value is not expected to be temporary, devaluation to the actual value is carried out. Fixed assets are depreciated linearly.

Current assets are recorded at the lowest of historical cost and net realisable value.

Other long-term and short-term debts are recognised at nominal value.

Assets and debt in foreign currency

Money items in foreign currency are converted at the rate applicable on the balance sheet date.

Receivables

Accounts receivable and other receivables are entered at nominal value after deducting the provision for expected losses.

Bank deposits, cash, etc.

This category includes cash, bank deposits and other forms of payment with an expiration date that is shorter than three months from purchase.

Revenue

Revenues from the sale of services are recognised in the income statement according to the project's level of completion. Revenues are booked at the net sales value at the time of the transaction.

Cost

As a general rule, costs are booked in the same period as the corresponding income. When there is no clear correlation between costs and income, the allocation of costs is made as a "best effort" appraisal.

Pensions

Contribution pension plan

The company has a contribution-based obligatory company pension scheme for the personnel. This is expensed at date of payment.

Government subsidies

The company receives a subsidy from the Norwegian Maritime Directorate in connection with the employment of Norwegian maritime personnel. The subsidy is entered as a reduction under the company's salary costs.

Taxes

Tax expenses are grouped with operating profit before tax. Taxes are recognised directly in equity to the extent that they relate to equity transactions.

Tax cost includes taxes payable (tax on this years taxable income and interest surplus) and change in net deferred taxes.

Deferred tax and deferred tax benefits are entered in net amounts on the balance sheet.



Note 1 Personnel compensation, number of employees and loans to employees etc.

The outstanding accounts with group companies are mentioned in note 6.

Operating transactions:	2023	2022
Income		
-Sister company	22 566 984	18 449 045
-Mother company	0	0
Total revenue from operating transactions	22 566 984	18 449 045

	2023	2022
Services		
-Sister company	8 466 410	7 527 914
-Mother company	500 004	500 004
Total exp. from operating transactions	8 966 414	8 027 918

Equity transactions	2023	2022
Group contributions		
- To mother company	391 993	0
- From mother company	0	0
Total equity transactions	391 993	0

Service to group companies are priced at the same conditions as for external parts. Services to group companies are personel hire. These services are priced at cost plus 5 %. Financial transactions is priced at the same conditions as for external parts.

Note 2 Personnel compensation, number of employees and loans to employees etc.

	2023	2022
Salaries	2 644 908	2 253 896
Employer's national insurance contribution	103 897	171 364
Pension contribution	30 109	53 474
Other personnel expenses	305 498	196 883
Hired in staff	7 846 986	7 476 251
Total personnel costs	10 931 398	10 151 868

Number of man-labour years employed 4 4

The Board and the general manager do not receive a salary or other compensation.



Note 3 Pension costs and net pension liabilities

The company is obliged to have a company pension scheme in accordance with the Norwegian Pension Act. for all employees.

The company has had performance-based pension schemes prior but has changed this to a contribution based pension scheme in 2020.

Note 4 Tax

This years tax:	2023	2022
Tax payable	86 238	0
This years tax expense	86 238	0
This year tax basis	2023	2022
Result before tax	502 451	70 291
Group contribution	-391 993	0
Allocation of loss to be carried forward	-110 458	-70 291
The years tax base	0	0
Payable tax:	2023	2022
Payable tax	86 238	0
Group contribution	-86 238	0
Net payable tax	0	0
Temporary differences:	2023	2022
Net temporary differences	0	0
Accumulated loss to be carried forward	0	-110 458
Not included in the deferred tax calculation	0	110 458
Net temporary differences	0	0
Net deffered tax 22%	0	0

Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Sum
Equity 01.01.	30 000	0	0	-100 458	-70 458
Profit of the year				416 213	416 213
Group contributions made				-305 755	-305 755
Pr 31.12.2023	30 000	0	0	10 000	40 000



Note 6 Outstanding accounts with companies within the same group

	2023	2022
Short term receivables		
Boa Barges AS	986 515	4 090 815
Boa Management AS	4 143 603	0
Sum	5 130 118	4 090 815
Long/short term debt		
Boa Management AS	426 972	2 142 216
Boa Marine Management LLC	4 859 400	2 469 106
Boa Marine Services S.a.	487 081	485 531
Sum	5 773 453	5 096 853

Note 7 Bank deposits

	2023	2022
Restricted deposits		
Employees' tax deduction	52 230	56 907
Sum	52 230	56 907

Note 8 Share capital and shareholder information

	Shares	Equity Share	Voting share
Boa Management AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

The company share capital is NOK 30 000, 1 000 shares with a nominal value of NOK 30.

The company has only one class of shares.

The company is a part of the group Boa Offshore AS. The financial statement for the group can be distributed from the office in Trondheim.



BOA CREWING 3 AS



ANNUAL
REPORT

2023



Income statement

Boa Crewing 3 AS

Operating income and operating expenses	Note	2023	2022
Other operating income	1	22 566 984	18 449 045
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Balance sheet

Boa Crewing 3 AS

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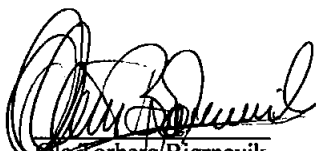


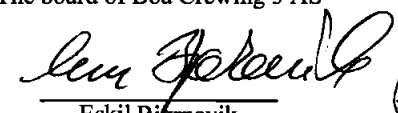
Balance sheet

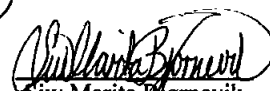
Boa Crewing 3 AS

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Trondheim, 4. March 2024
The board of Boa Crewing 3 AS


Ole Torberg Bjørnevik
Chairman of the board


Eskil Bjørnevik
Member of the board


Siw Marita Bjørnevik
Member of the board



Accounting principles

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Total equity transactions	391 993	0

Service to group companies are priced at the same conditions as for external parts. Services to group companies are personel hire. These services are priced at cost plus 5 %. Financial transactions is priced at the same conditions as for external parts.

Note 2 Personnel compensation, number of employees and loans to employees etc.

	2023	2022
Salaries	2 644 908	2 253 896
Employer's national insurance contribution	103 897	171 364
Pension contribution	30 109	53 474
Other personnel expenses	305 498	196 883
Hired in staff	7 846 986	7 476 251
Total personnel costs	10 931 398	10 151 868

Number of man-labour years employed 4 4

The Board and the general manager do not receive a salary or other compensation.



Note 3 Pension costs and net pension liabilities

The company is obliged to have a company pension scheme in accordance with the Norwegian Pension Act. for all employees.

The company has had performance-based pension schemes prior but has changed this to a contribution based pension scheme in 2020.

Note 4 Tax

This years tax:	2023	2022
Tax payable	86 238	0
This years tax expense	86 238	0
This year tax basis	2023	2022
Result before tax	502 451	70 291
Group contribution	-391 993	0
Allocation of loss to be carried forward	-110 458	-70 291
The years tax base	0	0
Payable tax:	2023	2022
Payable tax	86 238	0
Group contribution	-86 238	0
Net payable tax	0	0
Temporary differences:	2023	2022
Net temporary differences	0	0
Accumulated loss to be carried forward	0	-110 458
Not included in the deferred tax calculation	0	110 458
Net temporary differences	0	0
Net deffered tax 22%	0	0

Note 5 Equity

	Share capital	Share premium	Other paid-in capital	Other equity	Sum
Equity 01.01.	30 000	0	0	-100 458	-70 458
Profit of the year				416 213	416 213
Group contributions made				-305 755	-305 755
Pr 31.12.2023	30 000	0	0	10 000	40 000



Note 6 Outstanding accounts with companies within the same group

	2023	2022
Short term receivables		
Boa Barges AS	986 515	4 090 815
Boa Management AS	4 143 603	0
Sum	5 130 118	4 090 815
Long/short term debt		
Boa Management AS	426 972	2 142 216
Boa Marine Management LLC	4 859 400	2 469 106
Boa Marine Services S.a.	487 081	485 531
Sum	5 773 453	5 096 853

Note 7 Bank deposits

	2023	2022
Restricted deposits		
Employees' tax deduction	52 230	56 907
Sum	52 230	56 907

Note 8 Share capital and shareholder information

	Shares	Equity Share	Voting share
Boa Management AS	1 000	100 %	100 %
Total number of shares	1 000	100 %	100 %

The company share capital is NOK 30 000, 1 000 shares with a nominal value of NOK 30.

The company has only one class of shares.

The company is a part of the group Boa Offshore AS. The financial statement for the group can be distributed from the office in Trondheim.



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To the General Meeting of Boa Crewing 3 AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Boa Crewing 3 AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with 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. We 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

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

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Independent auditor's report
Boa Crewing 3 AS

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 a true and fair view.

We communicate with the Board of Directors 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.

Bergen, 4 March 2024
Deloitte AS


Tord Teige
State Authorised Public Accountant



Revisjonsberetning Boa Crewing 3

Name	Date
Teige, Tord Arne Persson	2024-03-11

Identification

 bankID™ Teige, Tord Arne Persson



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Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato
16.04.2021

Din/Deres dato
02.03.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/5296935

Postadresse
Postboks 9200 Grønland
0134 OSLO

BOA MANAGEMENT AS
Postboks 2968 Torgard
7438 TRONDHEIM

Att. Berit Fossan

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 2. mars 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

BOA AHTS AS org.nr. **825 068 252**
BOA Crewing 3 AS org.nr. **926 503 952**

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

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

Bakgrunn

Selskapene er eid av norske selskaper som inngår i et konsern som driver virksomhet innen offshore shipping. Forretningsspråket i konsernet er engelsk. Ledelsen holder til i Norge, men konsernet har også datterselskaper i utlandet. De øvrige selskapene i konsernet har tidligere fått dispensasjon til å bruke engelsk språk i årsregnskap og årsberetning.

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 har profesjonelle eiere og er del av et internasjonalt konsern. 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

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.