



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 690 001
Organisasjonsform: Aksjeselskap
Foretaksnavn: CHEM TANK INVEST IX AS
Forretningsadresse: Kalfarveien 57A
5022 BERGEN

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 09.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 13.07.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	14 259	18 580
Sum kostnader		14 259	18 580
Driftsresultat		-14 259	-18 580
Finansinntekter og finanskostnader			
Income from subsidiaries	2	2 199 746	2 449 272
Annen renteinntekt		1 846	814
Other financial income		1 242	6 251
Sum finansinntekter		2 202 834	2 456 336
Annen rentekostnad		7	36
Other financial expenses		2 528	6 269
Sum finanskostnader		2 535	6 305
Netto finans		2 200 299	2 450 032
Resultat før skattekostnad		2 186 041	2 431 452
Income tax expense	3	323	2 949
Årsresultat		2 185 718	2 428 502
Årsresultat etter minoritetsinteresser		2 185 718	2 428 502
Totalresultat		2 185 718	2 428 502
Overføringer og disponeringer			
Udekket tap			605 150
Other equity		2 185 718	1 823 352
Sum overføringer og disponeringer		2 185 718	2 428 502



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	2	14 340 049	14 340 049
Sum finansielle anleggsmidler		14 340 049	14 340 049
Sum anleggsmidler		14 340 049	14 340 049
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		5 437	1 780
Sum fordringer		5 437	1 780
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		29 233	37 181
Sum bankinnskudd, kontanter og lignende		29 233	37 181
Sum omløpsmidler		34 669	38 960
SUM EIENDELER		14 374 718	14 379 010
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	147 442	147 442
Overkurs	5	10 217 008	12 407 008
Sum innskutt egenkapital		10 364 450	12 554 450
Opptjent egenkapital			
Other equity	5	4 009 070	1 823 352



Balanse

Beløp i: USD	Note	2024	2023
Udekket tap	5		
Sum opptjent egenkapital		4 009 070	1 823 352
Sum egenkapital		14 373 520	14 377 803
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		1 163	1 207
Tax payable		35	
Sum kortsiktig gjeld		1 198	1 207
Sum gjeld		1 198	1 207
SUM EGENKAPITAL OG GJELD		14 374 718	14 379 010



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 660455

Enheten

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Organisasjonsform: Aksjeselskap
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Bekreftet av representant for selskapet: Frank-Petter Kval
Dato for fastsettelse av årsregnskapet: 09.05.2025

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År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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Brønnøysundregistrene, 12.07.2025



Organisasjonsnr: 929 690 001
CHEM TANK INVEST IX AS

RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	14 259	18 580
Sum kostnader		14 259	18 580
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Organisasjonsnr: 929 690 001
CHEM TANK INVEST IX AS

BALANSE

Beløp i: USD Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 2 14 340 049 14 340 049

Sum finansielle
anleggsmidler 14 340 049 14 340 049

Sum anleggsmidler 14 340 049 14 340 049

Omløpsmidler

Varer

Fordringer

Other short-term
receivables 5 437 1 780

Sum fordringer 5 437 1 780

Bankinnskudd, kontanter og lignende

Cash and cash equivalents 29 233 37 181

Sum bankinnskudd,
kontanter og lignende 29 233 37 181

Sum omløpsmidler 34 669 38 960

SUM EIENDELER 14 374 718 14 379 010

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 4 147 442 147 442

Overkurs 5 10 217 008 12 407 008

Sum innskutt egenkapital 10 364 450 12 554 450

Opptjent egenkapital

Other equity 5 4 009 070 1 823 352

Udekket tap 5 4 009 070 1 823 352

Sum opptjent egenkapital 4 009 070 1 823 352

Sum egenkapital 14 373 520 14 377 803

Sum langsiktig gjeld 0 0

Kortsiktig gjeld



Leverandørgjeld	1 163	1 207
Tax payable	35	
Sum kortsiktig gjeld	1 198	1 207
Sum gjeld	1 198	1 207
SUM EGENKAPITAL OG GJELD	14 374 718	14 379 010



Organisasjonsnr: 929 690 001
CHEM TANK INVEST IX AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

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

Amounts in USD

Chem Tank Shipping IX AS

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2024	2023
Revenue	1	7 662 325	8 610 064
Total income		7 662 325	8 610 064
Operating expenses ship		2 636 021	2 637 962
Depreciation and amortisation expenses	2	1 779 000	1 770 000
Other expenses	3, 4	120 738	122 203
Total expenses		4 535 759	4 530 165
Operating profit		3 126 566	4 079 899
FINANCIAL INCOME AND EXPENSES			
Other interest income		76 168	79 271
Other financial income		515	3 532
Other interest expenses	5	1 419 721	1 477 287
Other financial expenses		62 131	81 935
Net financial items		-1 405 169	-1 476 419
Net profit before tax		1 721 397	2 603 480
Net profit or loss		1 721 397	2 603 480
ATTRIBUTABLE TO			
Other equity		1 721 397	2 603 480
Total		1 721 397	2 603 480

Chem Tank Shipping IX AS



Balance sheet
Amounts in USD
Chem Tank Shipping IX AS

ASSETS	NOTE	2024	2023
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Ships	2	27 862 784	29 641 784
Total property, plant and equipment		27 862 784	29 641 784
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	1	300 000	300 000
Total non-current financial assets		300 000	300 000
Total non-current assets		28 162 784	29 941 784
CURRENT ASSETS			
DEBTORS			
Accounts receivables	1	820 387	1 124 395
Other short-term receivables		67 866	65 186
Total receivables		888 253	1 189 581
Cash and cash equivalents		1 723 047	1 358 270
Total current assets		2 611 300	2 547 851
Total assets		30 774 084	32 489 635

Chem Tank Shipping IX AS



Balance sheet

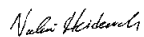
Amounts in USD


Chem Tank Shipping IX AS


EQUITY AND LIABILITIES	NOTE	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7	141 759	141 759
Share premium reserve	8	9 548 700	11 748 456
Total paid-up equity		9 690 459	11 890 215
RETAINED EARNINGS			
Other equity	8	4 791 580	3 070 183
Total retained earnings		4 791 580	3 070 183
Total equity		14 482 039	14 960 398
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Liabilities to financial institutions	5	15 929 056	17 354 356
Total non-current liabilities		15 929 056	17 354 356
CURRENT LIABILITIES			
Trade payables		218 199	1 347
Public duties payable		3 191	3 552
Other current liabilities		141 599	169 982
Total current liabilities		362 989	174 881
Total liabilities		16 292 045	17 529 237
Total equity and liabilities		30 774 084	32 489 635

Bergen, 27.03.2025

The board of Chem Tank Shipping IX AS


Erik Nicolai Heidenreich
chairman of the board


Torfin Ernst Georg Eide
member of the board


Øystein Elgan
member of the board


Frank-Petter Kval
general Manager

Chem Tank Shipping IX AS



Notes to the financial statements

Accounting principles

The company was incorporated on 5 August 2022.

1.1 Conformity of principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

1.2 Valuation and classification of assets and liabilities

Assets included for long-term ownership and use are classified as fixed assets. Other assets are classified as current assets. Receivables that fall due within one year of the balance sheet date are classified as current assets. The same principles are used when classifying short-term and long-term debt.

Current assets are valued at the lower of acquisition cost and fair value

Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary.

Other long-term debt and short-term debt are valued at par.

1.3 Translation of foreign currency

a) Functional, accounting and presentation currency

The financial statements are presented in USD, which is the functional, accounting and presentation currency of the company.

b) Transactions and balance sheet items in foreign currency

Foreign currency transactions are translated to the functional currency at the exchange rate on the date of the transaction. Balance sheet items are translated to the functional currency at the exchange rate on the balance sheet date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.



1.4 Property, plant and equipment

Fixed assets are valued at acquisition cost less depreciation and write-downs. When disposing of fixed assets, the gain or loss is calculated as the difference between remuneration and book value. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset.

Depreciation is calculated using the linear method based on expected economic lifetime and salvage value at the end of the economic lifetime. Depreciation period and method are evaluated annually to ensure that the period and method match the economic realities concerning the asset. The same is true for the salvage value.

The costs related to drydock are capitalized and depreciated periodically to the next drydock. When acquiring a vessel, part of the acquiring cost is decomposed and depreciated to the next drydock. Other maintenance is expensed on an ongoing basis under operating costs. If the drydock includes significant improvements, the cost related to this will be added to the vessel and depreciated in line with the vessel.

1.5 Accounts receivables and other receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

1.6 Capitalized loan fees

Costs related to the establishing of debt to credit institutions are capitalized and amortized over the duration of the loan.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash, bank deposits and other means of payment with maturations less than three months from acquisition.

1.8 Tax

The company is taxed based on the Norwegian tonnage tax regime. As part of the tonnage tax arrangement, the company is exempt from tax liability on ordinary income. However, net financial profit is taxed a rate of 22%. Deferred tax asset resulting from net financial loss carried forward is not capitalized in the balance sheet. Payable tonnage tax is classified as other operating expense.

1.9 Revenues

The company's vessels have entered into charter agreement with Hansa Tankers AS. Net charter income and travelling dependent costs earned are allocated to the participating vessels based on pool points as the service is delivered.

1.10 Expenses

Expenses are normally incurred in the same period as relating revenue is earned. In cases where there is no clear relation between expense and revenue, the allocation is done on the company's discretion. Other exemptions from the matching principles are described where relevant.

1.11 Provisions

A provision is booked when the company has an obligation resulting from a previous event, it is probable that there will be an economic settlement resulting from this obligation, and the size of the settlement can be measured on a reliable basis.



Note 1 - Revenues

The company's vessel has entered into commercial management agreement with Hansa Tankers AS.
Total Time Charter Earnings amount to USD 7 662 325 for the year 2024.
Accounts receivables related to this amount were USD 820 387 at year end.

Outstanding amounts as at 31.12.:

Receivables	2024
Hansa Tankers AS, pool balance	820 387
Hansa Tankers AS, working capital funds	300 000
Total	1 120 387

Note 2 - Vessels, capitalized drydock

	Vessels	Capitalized drydock	Total
Acquisition cost 01.01.2024	30 852 559	750 000	31 602 559
Additions	0	0	0
Disposals	0	0	0
Acquisition cost 31.12.2024	30 852 559	750 000	31 602 559
Accumulated depreciation 01.01.24	1 701 425	259 350	1 960 775
This year's depreciation	1 545 000	234 000	1 779 000
Accumulated depreciation 31.12.2024	3 246 425	493 350	3 739 775
Book value as at 31.12.2024	27 606 134	256 650	27 862 784
Expected economic lifetime	18,2 years	3 years	
Depreciation plan	Linear	Linear	

The company acquired the ship on 22.11.2022. Remaining economic lifetime at date of delivery was 18,2 years.

The ship is expected to drydock in 2025, economic lifetime for capitalized drydock is therefore 3 years.

Note 3 - Employees, remunerations

Employees

The company has no employees. The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

Remuneration to the board of directors

There has been no remuneration paid out to the board of directors.



Note 4 - Transactions with related parties

The company has no employees, but purchases all management services from related party Tailwind Management AS. Fees related to this amount to USD 94 292.

Note 5 - Debt to financial institutions

Debt secured by charges	2024	2023
Debt to financial institutions	16 200 000	17 550 000
Total	16 200 000	17 550 000

The company has capitalized borrowing costs of USD 270 944 as of 31.12.2024. These are depreciated over 5 years. Remaining depreciation period is 5 years as of 31.12.24. Capitalized borrowing costs are presented as part of debt to financial institutions.

Maturity structure of debt to financial institutions	Debt to Sparebanken Vest
Debt as at 31.12.2024	16 200 000
2024	1 350 000
2025	1 350 000
2026	1 350 000
2027	1 350 000
2028	1 350 000
2029	9 450 000

The debt is repaid in quarterly installments of USD 337 500, in addition to a balloon payment of USD 9 450 000 at the last quarterly payment. The repayment schedule above includes a one year extension of the loan, effective from January 2025.

Charged assets and guarantees

The following assets have been charged as security for the company's debt

Asset		Book value 31.12.2024
Vessels	USD	27 862 784
Cash and cash equivalents	USD	1 723 047
Accounts receivables	USD	820 387
Total		30 406 218

In addition, the company's shareholder has charged its shares in Chem Tank Shipping IX as security for the debt.

The debt to credit institutions includes covenants.

The company is compliant of the covenants as at 31.12.24.



Note 6 - Taxes

	2024	2023
This year's tax expense		
Payable tax	-	-
Total tax expense	-	-
Tonnage tax	3 191	3 552
Net financial result	-204 053	-51 490
This year's payable tax		
Taxable financial profit	-204 053	-51 490
Tax rate	22 %	22 %
This year's tax payable	-	-
Temporary differences		
Taxable financial loss carried forward	-258 298	-74 140
Basis deferred tax	-258 298	-74 140
Deferred tax	-56 826	-16 311
Not capitalized	56 826	16 311
Deferred tax in the balance sheet	-	-

Note 7 - Total shares and shareholders

The share capital of NOK 1 434 000 consists of 1 434 shares each with a par value of NOK 1 000.

List of largest shareholders as at 31.12.2024

Name	Number of shares	Ownership
Chem Tank Invest IX AS	1 434	100 %
Total	1 434	100 %

Shareholders with positions in the company

Frank-Petter Kval (share of Chem Anchor Invest IX AS)	General manager
Torfin Eide (share of Chem Anchor Invest IX AS)	Chairman of the board

Note 8 - Equity capital

	Share capital	Share premium	Other equity capital	Total
Equity capital 01.01.2024	141 759	11 748 456	3 070 183	14 960 398
Dividend		-2 199 756		-2 199 756
Result for the year			1 721 397	1 721 397
Equity capital 31.12.2024	141 759	9 548 700	4 791 580	14 482 039



FS Chem Tank Shipping IX AS 2024

Final Audit Report

2025-03-28


Created:	2025-03-27
By:	Frank Petter Kval (frank.petter.kval@tailwind.as)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVThm82coBXofbHUhU3mElFT_4Z3jmJYz


"FS Chem Tank Shipping IX AS 2024" History


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- Signer fpk@tailwind.as entered name at signing as Frank-Petter Kval
2025-03-27 - 3:42:40 PM GMT
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-  Signer oystein@rieberson.no entered name at signing as Øystein Elgan
2025-03-28 - 7:25:49 AM GMT

-  Document e-signed by Øystein Elgan (oystein@rieberson.no)
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-  Document emailed to Torfin Eide (torfin.eide@hansa-tankers.com) for signature
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To the General Meeting of Chem Tank Invest IX AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Chem Tank Invest IX AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 2024, 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 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 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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Bergen, 27 March 2025

PricewaterhouseCoopers AS

Robert Lambach
State Authorised Public Accountant
(This document is signed electronically)

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Revisjonsberetning

Signers:

Name	Method	Date
Lambach, Robert	BANKID	2025-03-27 15:00

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Skatteetaten

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Att. Frank-Petter Kval

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 20. februar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Chem Tank Invest IX AS	org.nr. 929 690 001
Chem Tank Shipping IX AS	org.nr. 929 690 400

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

Chem Tank Shipping IX AS er et heleid datterselskap av Chem Tank Invest IX AS som igjen er eid av norske og utenlandske profesjonelle investorer. Selskapene driver internasjonal befraktningsvirksomhet, og all kommunikasjon med samarbeidspartnerne er på engelsk.

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 selskapene er eid av norske og utenlandske profesjonelle investorer. Videre er det vektlagt at selskapene 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.