

Addressed to:

The Central Office – Foreign Tax Affairs
P.O.Box 8031 Stavanger
NO-4068 Stavanger
Tel: +47 51 96 96 00
E-mail: postkassefu@skatteetaten.no

**CLAIM FOR REFUND OF WITHHOLDING TAX AND APPROVAL FOR REGISTRATION OF EXEMPTION (0 % RATE)
– SHAREHOLDER RESIDENT IN AN EEA COUNTRY**

Disclaimer:

This template is prepared by Telenor to assist shareholders that claim refund of withholding tax, and it is not an officially approved form. The form is prepared based on statements indicating which information the tax authorities may consider relevant. The tax authorities may request additional information to be submitted. The form is primarily prepared for corporate shareholders. Thus, some of the boxes may be less relevant for private individuals that claim for refund.

The claim for refund must be filed by the shareholder to the The Central Office – Foreign Tax Affairs. Telenor does not have the capacity to provide further assistance to shareholders that claims a refund, and has no liability for the correctness and completeness of information filed by the shareholders. We therefore request that the any questions concerning the claim for refund to be addressed directly to The Central Office – Foreign Tax Affairs, or that the shareholders contact professional tax advisor.

Part A Identification of Claimant (and Beneficial Owner)

1. Name of Claimant for refund (that also must be beneficial owner):

2. Permanent resident address of the Claimant:

3. Mailing address – if different from above:

4. If the shares of the Claimant are registered with a foreign custodian/bank/clearing central, the claimant must submit information on which foreign custodian/bank/clearing central the securities are registered with in Norway:

Part B Beneficial ownership and tax status

5. I certify that (tick all that apply):

- The Claimant is a resident of the country _____ in the EEA area, within the meaning of the income tax treaty between Norway and that country, and pursuant to internal tax law in that country.
- The Claimant is the real beneficial owner (i.e. the one who ultimately receives the dividend payments).
- The Claimant has an actual establishment and carries out genuine economic activity in the state of residency.
Provide a description:

- The Claimant invests its own capital, and not capital belonging to other persons or entities on their behalf.
- The Claimant is not a transparent entity for tax purposes in the state of residency.
- The Claimant is not fully exempt from tax in the state of residency.
- The Claimant is not partly exempt from tax in the state of residency.
- The Claimant is actually taxed on the dividends from Norway in the country of residency.
- Tax on the dividends is not levied on the Claimant in its capacity as trustee, as any kind of advanced tax, or levied in fact on behalf of other investors who later may claim a tax credit for this tax.

6. If all boxes under section 5 are not ticked (for example if the Claimant is subject to tax in its country of residency – but dividend income is exempt from tax in that country), provide additional information:

Part C Legal status of the Claimant

7. Legal status of the Claimant (tick relevant):

- Private or public limited liability company Stock investment fund Association Institution
 Estate in bankruptcy Municipal or state-owned company Individual/person Other

9. The Claimant is a transparent entity for legal purposes in the state of residency: Yes No

8. Claimant who is transparent and/or not a company with limited liability, has to submit additional information necessary to decide whether it is an entity covered by the tax exemption model:

Part D Specification of claim for refund

10. Number of shares in Telenor ASA owned by the claimant: _____

11. Date of distribution: _____

12. The total dividend payment (in NOK): _____

13. The withholding tax drawn in Norway and what amount is being reclaimed (in NOK): _____

Part E Method of payment

14. Payments instructions for the refund (tick relevant and insert information):

- Bank Giro To address Pay in NOK Pay in _____ currency

Iban-code/Code of the International Bank Account Number: _____

Bank Account No. (For Claimant without IBAN No): _____

Clearing code of the Bank: _____

Swift Address of the Bank: _____

Name of the Bank: _____

Address of the Bank: _____

Postal code, postal address, country of the Bank: _____

Account in the name of: _____

Part F Appendixes

15. Enclosed to this form follows (tick all that applies):

- Documentation that shows that the Claimant received the dividends and which withholding tax rate that was used in Norway (must be enclosed).
 Certificate of residence issued by the relevant tax authorities stating that the Claimant is resident for tax purposes in the state specified in Part B for the income year 2008, in original (must be enclosed).
 A copy of the letter of authorisation (must be enclosed - if claim is signed by others than the Claimant).
 Other (if any): _____

Part G Signatures

16. By signing this document, the Claimant request (tick all that applies):

- Refund of withholding tax as specified in this form.
 Approval for exemption (0 % rate) from withholding tax with respect to future distributions, which may be registered on the Claimant's Security Account in Norwegian Central Securities Depository (Verdipapirsentralen).

Signature of Claimant
(or individual authorized to sign for the Claimant)

Place

Date

Position