

Dividends on Swedish shares with deduction of Coupon Tax

Full name (trade name) of person entitled to the dividends			
Full residential address			Country of residence
Year in which dividends mature	Number of shares	Dividend per share	Total amount of dividends in SEK
Name of paying joint-stock company			Coupon Tax withheld, %
			Net amount to be paid out
I declare on my faith and honour that the information given on this form is true and correct Date _____ Signature (signature of the person entitled to the dividends, or his/her representative) _____		We hereby certify that at the time of payment no circumstances are known to us which are contrary to the information given on this form Name and address of the payer (for banks etc, official stamp) _____	
Address of representative (telephone no) _____			

Certificate of residence

Swedish Coupon Tax is levied on the dividends on shares in Swedish joint-stock companies or on shares in a Swedish investment fund and is deducted when the dividends are paid. According to the provisions of some Conventions for the avoidance of double taxation, it has been agreed that the Coupon Tax may be reduced and that the reduction be effected by means of a refund on application. Such applications should be submitted to Skatteverket, SE-771 83 Ludvika, Sweden.

In accordance with the provisions of other Conventions, reduction may be made at the time of payment. Where payment of dividends with reduced Coupon Tax is desired in accordance with the provisions of such a Convention, a certificate of residence must be produced. The certificate should be issued by the Competent Authority or a bank in the country of residence.

We hereby certify that the person entitled to the dividends is resident in the country indicated below

Stamp, signature and address of authority/bank in the country of residence

Instructions

This form is to be used when payment of dividends is made on shares in Swedish joint-stock companies or on shares in a Swedish investment fund.

Refund of coupon tax

In the event of a deduction for Coupon Tax being made when no tax liability exists, or if the amount deducted is greater than that provided for in a Convention for the avoidance of double taxation, then the beneficiary to the dividends is entitled to a refund of the amount in excess.

A written application for refund (form SKV 3740) should be submitted to Skatteverket, SE-771 83 Ludvika, Sweden, before the end of the fifth calendar year following the date on which the dividends matured (§ 27 of the Coupon Tax Act of the 20th November, 1970).