

Danske Bank
Tax Services
Holmens Kanal 2-12
1092 København K
Denmark
Tel +45 45 14 37 60
www.danskebank.se

How to continue to obtain tax relief on dividends from Finnish securities

We are writing to you because you hold Finnish shares and we have previously assisted you in obtaining tax relief on the dividends in accordance with the double taxation treaty. As a result of new tax legislation in Finland, our ability to continue to provide our service of obtaining tax relief on dividends on Finnish shares is affected. Therefore, if you would like us to continue to provide our tax relief service, we kindly ask you to fill out, sign and return to us the enclosed Investor Self-Declaration.

This will enable us to help you obtain either tax relief at source or a quick refund service for future dividends, depending on where your securities are held in the local central securities depositories.

What happens if you do not complete the form?

If we do not receive the correctly completed and signed form from you, we cannot provide you with the service and we must withhold the maximum Finnish tax rate of 35% in addition to your country's tax rate.

What you need to do

We kindly ask you to:

1. Complete, print and sign the Investor Self-Declaration.
2. Upload the Investor Self-Declaration to us at <https://danskebank.se/finskavardepapper-eng>. Alternatively, you can send it by letter to:

Danske Bank
33JN Tax Services
Holmens Kanal 2-12
1092 København K

We will apply for tax relief for any dividends you will receive in the future, provided that we have received the Investor Self-Declaration from you following our processing of it.

Please note the following:

- By signing the form, you authorise Danske Bank A/S to make the necessary tax reporting to the Finnish tax authorities on your behalf.
- When processing the form, Danske Bank A/S may use any information we have collected from you, including information collected for the purpose of complying with anti-money laundering regulation. Learn more about how Danske Bank process your personal data at www.danskebank.se/gdpr.
- As an alternative, you can reclaim excess tax with the Finnish tax authorities in the tax year 2022 for dividends received in the tax year 2021. You can find more information and links to the relevant forms at www.vero.fi/en.

Renewal of form

The Investor Self-Declaration has to be renewed every five years. We will contact you in due time in this respect. Please note that in the case of changes that affects the tax reduction you are entitled to, for example change of tax residence, change of relevant tax legislations or opening of new custody account, you must contact us to renew the form.

Do you have any questions?

If you have any questions, you are welcome to contact us on +45 45 14 37 60 or [trace-taxservices@danskebank.dk](mailto:taxservices@danskebank.dk). Please note that we can assist you in English.

Please note that we cannot offer you any tax advice. We encourage you to reach out to your legal or tax advisers before signing the Investor Self-Declaration.

We look forward to hearing from you.

Yours sincerely
Danske Bank A/S

Investor Self-Declaration form for Entities

PART 1 – IDENTIFICATION OF BENEFICIAL OWNER

Name of entity (Investor)

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Permanent address

Street	Number	Floor
City	Postal code	Country

Mailing address (if different from above)

Street	Number	Floor
City	Postal code	Country

Our Custody Account(s) (please fill in (a), or mark (b))

(a) Our Danske Bank A/S custody account number(s) (Account(s)) covered by this Investor Self-Declaration:	List of custody account number(s)
Or	
(b) apply to all our existing custody accounts	<input type="checkbox"/>

PART 2 – TAX RESIDENCY OF BENEFICIAL OWNER

Part 2.1 (please fill in (i), and (ii), if applicable)

I hereby certify that:	
i. I (the Investor) am a tax resident of:	Country
ii. I have been a tax resident of the country stated in (i) since 1 January 2021	<input type="checkbox"/>

Part 2.2 (please either fill in (a) or mark (b))

I further certify that	
(a) my tax identification number (TIN*) in my country of residence is:	TIN-Nr
or	
(b) my country of residence does not issue TINs to its residents or I am otherwise unable to procure a TIN from my country of residence**	<input type="checkbox"/>

Part 2.3 (please either mark (a) or fill in (b))

I hereby certify that	
(a) I am not a tax resident of any country other than that stated in Part 2.1 <input type="checkbox"/>	
(b) I am a tax resident of the following countries in addition to that stated above in Part 2.1 and my TIN in each additional country of residence is stated below or I have marked to indicate that a TIN is unavailable:	
Country: _____	TIN: _____ *or <input type="checkbox"/> TIN unavailable **
Country: _____	TIN: _____ *or <input type="checkbox"/> TIN unavailable **
*In the Scandinavian countries, for businesses and other entities, the TIN is the company registration number.	
**Kindly state the reason for the unavailability of a TIN:	

PART 3 – ELIGIBILITY FOR TAX TREATY BENEFITS

Tax residency certification

I certify that I am a tax resident of the country stated in Part 2 above as referred to in the tax treaty between that country and Finland.

Furthermore, I certify that the dividend, to which this Investor Self-Declaration relates, is not attributable to a permanent establishment in Finland.

Beneficial owner certification

I certify that I am the beneficial owner of the dividend as referred to in the tax treaty, as amended from time to time, between my country of residence and Finland, and that I meet the criteria for tax at source benefits of the tax treaty, with respect to the dividend to which this Investor Self-Declaration relates.

Agent/nominee certification

I certify that I am not acting as an agent, nominee or conduit with respect to the dividend to which this Investor Self-Declaration relates.

Securities lending and other beneficial ownership certification

I further certify that the securities to which the dividends pertain for which I hereby claim treaty benefits and of which I am the beneficial owner, are not subject to any agreement of lending or borrowing of securities, or to any repurchase, collateral or other arrangement which might impact my position as the beneficial owner of such dividends.

PART 4 – AUTHORISATIONS, UNDERTAKINGS, REPRESENTATIONS AND ACKNOWLEDGEMENTS

I authorise Danske Bank A/S to perform all acts necessary to claim any exemption from or reduced rate of withholding tax to which I am entitled pursuant to the relevant tax treaties and/or under the national law of the relevant source countries and which may be claimed on my behalf on the basis of the above statements.

I authorise Danske Bank A/S to provide, directly or indirectly, to any relevant tax authorities or any party authorised to audit or conduct a similar control of Danske Bank A/S for tax purposes, a copy of this Investor Self-Declaration and to disclose to such tax authorities or such party any additional information that Danske Bank A/S may have in its possession that is relevant to my qualification for benefits claimed on the basis of this Investor Self-Declaration. I acknowledge and agree that information provided in this Investor Self-Declaration and information regarding income paid or credited to or for the benefit of the Account(s) stated above may be reported to the tax authorities of the country in which such income arises and that those tax authorities may provide the information to the country or countries in which I am a tax resident.

I authorise Danske Bank A/S to provide, directly or indirectly, a copy of this Investor Self-Declaration and information regarding income paid or credited to or for the benefit of the Account(s) stated to:

- i. any person who has control, receives, or has custody of income to which this Investor Self-Declaration relates,
- ii. any person who can disburse or make payments of income to which this Investor Self-Declaration relates, or
- iii. any party authorised to audit or conduct similar control of the aforementioned persons for tax purposes.

I further authorise Danske Bank A/S to disclose any information about me and my affairs, including my corporate or business registration number or other number identifying me, as well as other information, including the size, composition of and return on any securities, to

- any competent supervisory or regulatory authority or body
- any relevant tax authority or governing body, etc.
- any issuer of a security
- any court of law or arbitration court, if so required by an order of such court of law or arbitration; or
- any business partner, sub-contractor, governing body or other relevant third party.

if one of the following requirements is fulfilled:

- disclosing the information is, in the opinion of Danske Bank A/S or the third party in question, required under national law in the relevant country; or
- such disclosure is necessary in order for Danske Bank A/S to provide the tax service from time to time.

in each case provided that such disclosure in itself is not prohibited by applicable law.

If Danske Bank A/S determines that an amount that should have been withheld from a previous payment made to my Account(s) has not been withheld (or the amount withheld was too low), I authorise Danske Bank A/S to take such action as may be necessary to remedy the shortfall, including increasing the withholding amount from future payments made to me, arranging covering payment from me or, if necessary, satisfying the obligation out of property that it holds for me.

I undertake to advise Danske Bank A/S promptly in writing of any change in circumstances, including but not limited to information on change of my tax residence, opening of new custody account(s), changes in the relevant tax treaty or documentation provided to Danske Bank A/S, which causes the information contained herein to become incorrect or inadequate and to provide Danske Bank A/S with a suitably updated Investor Self Declaration and/or any additional information or documentation as may be deemed necessary at Danske Bank A/S' sole discretion without undue delay of such change in circumstances.

I represent on the date of signing this Investor Self-Declaration and on each date on which Danske Bank A/S provides the tax service that

- I am not involved in any dispute with the tax authorities over my tax residency
- throughout the term of Danske Bank A/S' provision of the tax service, I am a resident in my country of tax residency as stipulated on the first page of this Investor Self-Declaration
- all information and documentation provided to Danske Bank A/S in accordance with this Investor Self-Declaration and/or upon request from Danske Bank A/S are correct and complete
- I have not applied and will not apply, directly or indirectly, for an exemption from or a reduced rate of withholding tax, unless Danske Bank A/S has informed me that Danske Bank A/S has received a rejection of an application for an exemption from or a reduced rate of withholding tax.
- I will not in any way receive, directly or indirectly, a service that in full or in part corresponds to the tax services provided by Danske Bank A/S, unless Danske Bank A/S has informed me that Danske Bank A/S has received a rejection of an application for an exemption from or a reduced rate of withholding tax.

I acknowledge that

- the tax service is provided by Danske Bank A/S on the basis of the information, documentation, authorisations, undertakings, representations and acknowledgements received from me
- the right to obtain any exemption from or reduced rate of withholding tax is subject to the relevant rules in force from time to time; and
- Danske Bank A/S does not assume any responsibility or liability for me obtaining any exemption from or reduced rate of withholding tax to which I am entitled or not entitled to under applicable law.

I acknowledge that Danske Bank A/S is not liable

- if the service provided does not result in an exemption from or a reduced rate of withholding tax
- for any claims, demands, actions, proceedings, damages, penalties, fines or other loss of any kind incurred to me due to any exemption from or reduced rate of withholding tax obtained by me outside the extent of services Danske Bank A/S provides (for example, applying for reclaim of withholding taxes directly from the tax authorities)
- for any claims, demands, actions, proceedings, damages, penalties, fines or other loss of any kind incurred by me due to Danske Bank A/S' provision of the service on the basis of incorrect or incomplete information from me, the Finnish tax authorities or any other third person
- if I am entitled to a further reduction in tax on returns on Finnish securities than the tax relief obtained through the tax service; or
- if I in any other way than through the tax service from Danske Bank A/S am entitled to tax relief.

I agree to indemnify Danske Bank A/S, and acknowledge liability, for any loss, claim, demands, actions, proceedings, damages, costs, expenses or other liabilities of any kind experienced, held or suffered by Danske Bank A/S, including any under-withholding of taxes and associated penalties, that are attributable to my misconduct, errors, failure or omission to provide correct information or information about changes of circumstances without undue delay to Danske Bank A/S, including if the representations provided by me prove to have been incorrect or misleading in any respect when made or repeated or deemed to have been made or repeated.

Place and country of incorporation/Organisation:	
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The Investor is of the following type (in its country of residence):

- ☐ Corporate body
- ☐ Government (including central bank of issue, agency or instrumentality)
- ☐ International organisation
- ☐ Pension institution or pension fund
- ☐ Charity (non-profit organisation)
- ☐ Collective investment vehicle
- ☐ Partnership (other than a collective investment vehicle)
- ☐ Trust (other than a collective investment vehicle, charity or pension fund)
- ☐ Estate
- ☐ Other (please describe)

(Applicable only if the “Government”, “Pension fund” or “Charity” box is checked above)

☐ I certify that the Investor is a governmental entity, pension fund, charity or other similar entity that is entitled to a preferential rate of withholding tax under the following treaty article(s) with respect to preferential tax rate (please specify the applicable treaty and article(s)):

(Applicable only if the “International organisation” box is checked above)

☐ I certify that the Investor is an international organisation that is entitled to an exemption or a preferential rate of withholding tax under the following statutory authority or tax or other treaties (if other treaty, specify to which countries it applies) with respect to the preferential tax rate (please specify the applicable article(s)):

(Applicable only if the “Collective investment vehicle” box is checked above)

☐ I certify that the Investor is a widely-held collective investment vehicle that is entitled to claim benefits on its own behalf, in whole or in part, with respect to dividend income from Finnish sources in accordance with the Double Tax Treaty between Finland and the country of residence of the Investor.

(Applicable only if the Partnership, Trust or Estate box is checked in Part 4 above)

☐ I certify that the Investor is a partnership, trust, estate or similar vehicle, not being a widely-held collective investment vehicle, that is entitled to claim benefits on its own behalf, in whole or in part, with respect to dividend income from Finnish sources in accordance with the Double Tax Treaty between Finland and the country of residence of the Investor.

(If applicable)

☐ I certify that the Investor is entitled to a preferential treaty rate of withholding tax not otherwise covered in Part 4 above (including rates applicable to businesses receiving dividends from businesses in which they own a specified percentage of the capital or voting rights (or some combination thereof), with respect to which the Investor or Danske Bank A/S must make a separate claim) under the following treaties (please specify the applicable article(s)):

Any of the above points may require additional documentation.

ELIGIBILITY FOR WITHHOLDING TAX RELIEF UNDER NATIONAL LAW

☐ I certify that the Investor is entitled to claim an exemption from or a reduced rate of withholding tax under the national laws of Finland with respect to the specified types of income, as supported by the enclosed Tax-at-Source card and/or Advance Ruling issued by the Finnish Authorities.

(If this option is checked, a copy of a Tax-at-Source card and/or Advance Ruling from the Finnish Tax Authorities must be provided.)

Please specify reason:

Law and Jurisdiction

This Investor Self-Declaration is subject to and must be interpreted in accordance with the laws of Sweden and is subject to the jurisdiction of the courts in Sweden.

Signatures



On behalf of the Investor, I, the undersigned, declare under penalty of perjury that all statements made in this Investor Self-Declaration are, to the best of my knowledge and belief, correct and complete and, on behalf of the Investor, I confirm that I agree to the terms and conditions set out in this Investor Self-Declaration.

Upon signing this Investor Self-Declaration, I must present to Danske Bank A/S a copy of the Investor's list of authorised signatories and specimen signatures.

Signature

Place and Date	Place and Date
Name of signatory (please complete in capital letters)	Name of signatory (please complete in capital letters)
Signature	Signature
Position (please complete in capital letters)	Position (please complete in capital letters)

Signature

Place and Date	Place and Date
Name of signatory (please complete in capital letters)	Name of signatory (please complete in capital letters)
Signature	Signature
Position (please complete in capital letters)	Position (please complete in capital letters)