

Our date  
02.02.2018

Your date  
22.12.2017

Officer  
Trine Monsen

+47 22 07 70 00  
skatteetaten.no

Your reference

Org. nr.  
991733108

Our reference  
2018/27277

Postal address  
P.O. Box 8031  
4068 Stavanger

Confidential offl. § 13, skfvl. § 3-1 nr. 1, sktbl. § 3-2

RBC Pension Scheme  
c/o Pension Practitioner.com  
48 Chorley New Road  
Bolton BL1 4AP  
UNITED KINGDOM

## **APPROVAL GIVING ENTITLEMENT TO 0 % WITHHOLDING TAX RATE UNDER THE DOUBLE TAXATION TREATY BETWEEN NORWAY AND THE UNITED KINGDOM - RBC Pension Scheme**

Reference is made to your letter dated the 22<sup>nd</sup> of December 2017, in which you applied for approval to be entitled to a reduced withholding tax rate under the Double Taxation Treaty between Norway and the United Kingdom.

Based on the submitted information, the Central Office – Foreign Tax Affairs finds that RBC Pension Scheme is a United Kingdom pension scheme that fulfils the requirements under the Treaty.

As a result, the Central Office – Foreign Tax Affairs approves the application.

This approval arrangement can be used for obtaining a 0 % withholding tax rate in accordance with the Double Taxation Treaty between Norway and the United Kingdom (Prop. 94 S (2012-2013)), Protocol 1, Art. 10, (2), litra b, no. ii), cf. Art. 3 (1) litra I. By using a 0 % withholding tax rate it will not be necessary to apply for a refund of withholding tax. It should be pointed out that a 0 % tax rate may only be applied when RBC Pension Scheme is the beneficial owner of the dividend.

Please note that in order to obtain reduced withholding tax rate, the additional requirements for such arrangement must also be fulfilled. The documentation requirements are listed on [www.skatteetaten.no](http://www.skatteetaten.no). Please note that this approval will remain valid as long as the actual conditions on which the approval is based remain unchanged.

Yours faithfully,

Gurli Drivenes  
Assistant Director

Trine Monsen  
Higher Executive Officer

*This document has been electronically approved and therefore has no handwritten signatures.*