

**ASSESSMENT CONCERNING FISKARS OYJ ABP STOCK DIVIDEND INCOME (CORPORATE ENTITIES)**

**INSTRUCTIONS:**

If the full amount of tax at source was not withheld from your dividend income from Fiskars Oyj Abp in 2019 due to absence of sufficient cash dividend, you have to report the income for tax assessment.

The following information has to be submitted: number of Fiskars Oyj Abp shares you owned on the record date (10 June 2019), the amount of the cash dividend (including cash payment for fractions of Wärtsilä Oyj Abp shares) and the number of Wärtsilä Oyj Abp shares you received. You also have to report tax at source you have already paid.

The report has to be dated and signed by a person authorized to sign on behalf of the corporate entity. The Finnish Tax Administration will make an assessment concerning the amount of tax you owe based on Finnish law and applicable tax convention. You may submit the necessary information using this form or in other form. If the tax you owe is less than 10 euros, you do not have to report the income. Corporate entities must provide the requested information within 4 months from the end of the accounting period. You may provide the required information earlier.

Check the applicable tax rates at, see: [www.tax.fi](http://www.tax.fi) > Detailed guidance > Guidance > Tax rates on dividends and other payments from Finland to non-residents 2019.

**Official name of the taxpayer (the beneficiary) :**

**Address of the taxpayer:** \_\_\_\_\_

**Home country, i.e. fiscal residence:** \_\_\_\_\_ **TIN :** \_\_\_\_\_

**Name, address and email of the contact person**

**Enclose also an extract from the home country trade register (or equivalent) that includes the business name, accounting period and the names of persons entitled to sign documents on behalf of the entity.**

**Number of Fiskars Oyj Abp shares you owned on the record day** \_\_\_\_\_

**Amount of net cash dividend You received** \_\_\_\_\_ euro

**Number of Wärtsilä Oyj Abp Shares You received** \_\_\_\_\_

**Tax You already paid (withholding tax, tax at source)** \_\_\_\_\_ euro

**I confirm that:**

The taxpayer named above is a resident of \_\_\_\_\_ and fully liable to tax in the state. The taxpayer is also a resident of this state under the double taxation convention between the state and Finland (if the convention exists) and thus liable to tax with respect to income received from Finland.

**Dividends may be subject to reduced tax rate or the beneficiary be tax exempt if it is comparable to certain eligible Finnish entities.** Please read more from [www.tax.fi](http://www.tax.fi) > Detailed guidance > Business Tax > Payments of dividends, interest and royalties to nonresidents or search: Impact of EU Law on the taxes withheld at source when dividends are paid.

Attach the forms referred in the article if a lower tax rate should be applied on X Oyj dividends.

**US Pension funds.** Attach IRS form 6166 and form 6160e at [www.tax.fi](http://www.tax.fi) / Forms / Work overseas / Affirmation given by U.S. pension fund (6160e)

**Date:**

**Place:**

**Signature:**

This form must be signed by a person(s) authorized to sign on behalf of the corporate entity according to the trade register extract (the extract must be submitted as an attachment). Any other person may sign the form, but a document evidencing the authorization to do so must be enclosed (e.g. Power of Attorney or Letter of Authorization).



Return address: Southern Finland Corporate Tax Office, P.O. Box 30, FI-00052 VERO, FINLAND