

Finland: One-Time Certificate for Swedish Equities for participation in advance tax exemption

Clearstream Banking¹ would like to inform customers that a One-Time Certificate is required for participation in the advance tax exemption procedure for holders of the following Swedish securities which are kept in collective safe custody via Finland:

Teliasonera - ISIN SE0000667925

Nordea - ISIN FI0009902530

The One-Time Certificate for Swedish Equities can be downloaded on Clearstream's website at
Publications & Downloads / Tax Information / by Market / Sweden / Tax Guide Sweden.

Note: A One-Time Certificate for Swedish Equities should be submitted for each CASCADE account holding the above securities.

Swedish equities kept in collective safe custody in Finland - Procedure for pool notice for dividend payments

Due to the different taxation treatment of dividend income for the above-mentioned securities kept in collective safe custody, the Finnish depository must forward the respective beneficial owners by way of pool notice to the Swedish tax authorities on the deadline.

Customers are requested to submit a pool notice (list of beneficial owners entitled to relief at source) prior to each dividend payment. This form may be downloaded from Clearstream Banking's website at

Custody / Tax Services / Upload BO Lists / upload Beneficial Owners (BO) Lists / Sweden / Equities - Relief at Source / B.O. List Templates

and may be submitted using the upload function (see ["Submitting documents"](#)).

Participants may review the relevant taxation rates for habitual residence of the beneficial owner from the publications on the relevant dividend due date of the above-mentioned securities.

The pool notice must be handed in to Clearstream Banking by 12:00 (noon) on the notification date.

Should Clearstream Banking not have received the notice or One-Time Certificate for Swedish Equities by the respective dates, Clearstream Banking shall withhold the top rate of 30 percent.

Customers will be provided with a statement of all relevant pending transactions for the purpose of generating the pool notice for all pending transactions between the ex date and the record date (settlement in Sweden is as per record date).

Customers receive individual inquiries for all transactions settled between the record date and due date, and which are entitled to a dividend. The pool notice is obtained on the same day.

¹ Clearstream Banking in this Announcement refers to Clearstream Banking Frankfurt (CBF). CBF is a Deutsche Börse Group company.

Submitting documents

Clearstream Banking will provide customers with the usual support for placing instructions and forwarding the list of beneficial owners.

Customers may upload the completed Excel file for submission to Clearstream Banking via the following path:

Custody / Tax Services / Upload BO Lists / upload Beneficial Owners (BO) Lists /
Swedish Equities - Relief at Source

Further information

Should you have any queries please contact:

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