



Coordinated register notification Samordnet registermelding

Guide to the coordinated register notification for registering in

The Central Coordinating Register for Legal Entities

The Register of Business Enterprises

The Value Added Tax Register

The NAV Aa Register

The Statistics Norway's Register of Companies and Business Enterprises

The Foundation Register

The Corporate Taxation Data Register

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Register electronically at www.altinn.no

Using electronic registration you can register new entities and business enterprises in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises. You can also report changes, provide new information on existing entities or report dissolution and striking off. The service can be used for the most common type of company.

For you as a user, registering electronically provides many benefits:

- Information previously registered in the public domain will automatically be filled in for you.
- It is easier to fill in the form, as you just fill in the required fields. The choices you make decide the next field to be filled in.
- Special information buttons take you directly to help texts for each field.
- The form has a check function which you can activate at will. This makes it easier to find errors or omissions when you fill in the form.
- There is less risk of having the form returned to you for not being completely filled in.
- The case processing time for your register notification will be shorter.
- The fee is lower for many registrations in the Register of Business Enterprises.
- Less paper and post is more environmentally friendly.
- Electronic registration in the Brønnøysund Register Centre is open 24/7.
- You can submit your register notification when it is convenient for you.

You will find the coordinated registration notification/samordnet registermelding on the English version of the website www.altinn.no.

Coordinated register notification

Samordnet registermelding

The form “coordinated register notification” is a joint form for registration in the Central Coordinating Register for Legal Entities, the Register of Business Enterprises, The Value Added Tax Register and the Foundation Register. This form also collects basic data for Nav Aa Register (The Norwegian Labour and Welfare Organisations employer - employee register), the Statistics Norway’s Register of Companies and Business Enterprises, the Norwegian Gaming and Foundation Authority and The Corporate Taxation Data Register. The form can be sent to the Central Coordinating Register for Legal Entities or one of the mentioned affiliated registers. The recipient will then forward the submitted information. It is thus not necessary to submit the information directly to the affiliated register where it is to be registered.

The form has the following parts:

Part 1 – Main form/

Del 1 – Hovedblankett

Part 2 – Addition for the Value

Added Tax Register/

Tillegg for Merverdi-

avgiftsmanntallet

The form must be used both when registering an entity for the first time, when changing registered information about an entity, including information about buying, selling or winding down the enterprise, and when reporting that an entity is to be dissolved or struck off.

If you wish to strike off an entity and also register a new one at the same time, two forms must be filled in. For notification of changes, you only need to fill in the fields that are to be changed (with the exception of Field 1.1). If the change means that the information is to be deleted

without being replaced by new information, you enter “utgå” (to be omitted) in the field.

Additional form

If the entity is conducting business activities at several addresses, you must tick this in Field 3.4 of the form. The entity will then receive additional information and a special form (Part 1 b – Addition for entity conducting activity at several addresses/Tillegg for enhet med virksomhet på flere adresser.)

The sections of the form to be filled in depend on where the entity is to be registered or is registered:

Registration/change/striking off from the Register of Business Enterprises and the Central Coordinating Register for Legal Entities:

It is sufficient to submit Part 1 if the entity is only applying for registration in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises.

This also applies to changes and striking off from these registers. The entity can also apply for registration in the Register of Business Enterprises if already registered in the Central Coordinating Register for Legal Entities.

Registration/change/striking off from the Value Added Tax Register:

Entities conducting business activities for which VAT is applicable must be registered in the Value Added Tax Register. These entities must fill in both Part 1 and Part 2. The forms must be sent together to the Central Coordinating Register for Legal Entities or the tax office. See the guide to Field 2.1 in the form.

If the entity has previously reported the required information and is registered in the Central Coordinating Register for Legal Entities,

Part 2 may be submitted separately.

Signatures

Part 1 and Part 2 must both be signed. If the signature requirements are not satisfied, the notification will not be registered.

What is the Central Coordinating Register for Legal Entities?

The Central Coordinating Register for Legal Entities is a coordinating register for all affiliated registers. These registers are:

- The Register of Business Enterprises
- The Value Added Tax Register
- NAV Aa Register
- The Statistics Norway’s Register of Companies and Business Enterprises
- The Foundation Register
- The Corporate Taxation Data Register
- The Register of Bankruptcies

The Central Coordinating Register for Legal Entities aims to simplify registration and the use of data that has to be registered, both for the entities that have to submit information and for the public agencies that will use this information. When you submit information that has to be registered in the Central Coordinating Register for Legal Entities, the Central Coordinating Register for Legal Entities will forward the information received to the registers where the entity is registered or is to be registered.

What has to be registered in the Central Coordinating Register for Legal Entities?

The Central Coordinating Register for Legal Entities registers and forwards information about entities and the activities undertaken by the entities. It is therefore essential that you distinguish between the terms entity and activity when filling in the form.

Entity: Collective term for persons, business enterprises, companies, associations, co-ownership/condominiums and others under the obligation or right to register in the Central Coordinating Register for Legal Entities pursuant to section 4 of the Act relating to the Central Coordinating Register for Legal Entities.

Activity: The business activity conducted by the entity. Activities in separate geographical locations and/or in different industries are regarded as different activities. An entity may own one or more activities. A limited company may, for example, own a bookshop and a printing shop. In this example the entity (the limited company) owns two activities.

Collecting information from other registers

An important task for the Central Coordinating Register for Legal Entities is to update the basic data in the other registers. In the same way,

the Central Coordinating Register for Legal Entities will be updated with information from the other registers.

The Central Coordinating Register for Legal Entities is linked directly to the National Population Register. For the Central Coordinating Register for Legal Entities to be updated when it comes to changes of names and addresses of those who have roles in entities (contact person, board of directors, participants etc.), such changes must be reported without undue delay to the National Population Register.

Information that is in the public domain

It is the right of everyone to have access to and receive a printout of the information registered in the Central Coordinating Register for Legal Entities and the Register of Business Enterprises. However, this does not include the personal identification number and the D-number (identity number for foreign nationals), cf. section 22 of the Act relating to the Central Coordinating Register for Legal Entities and section 8–1 to the Act relating to the Register of Business Enterprises.

For the other registers affiliated with the Central Coordinating Register for Legal Entities, other rules apply as to what is information in the public domain. You can receive information about the rules that apply by enquiring at the register in question.

How to fill in the form

Part 1 - Main form

1

Name

Navn/Foretaksnavn

1.1 The entity's complete name

Enhetens fullstendige navn/
foretaksnavn

This field must always be filled in.

State the entity's complete name and organization number. If this is a new registration, the Central Coordinating Register for Legal Entities assigns an organization number.

When reporting changes of a registered name, the entity's registered name before the change must be stated here. The new name is stated in Field 1.2.

Bear in mind that the name that is to be entered in this field (or in Field 1.2 if the notification is about a change), is the name which will be displayed on the Certificate of registration from the Register of Business Enterprises if the entity is to be registered there.

Sole proprietorships:

The name of sole proprietorships must always include at the least the owner's surname, for example Lars Holm or Holms Car Body Repairs.

Foreign entities must state the name in the country of origin. The name for the activity in Norway must be stated in Field 24.

Choosing a business name

For entities undertaking business and other entities to be registered in the Register of Business Enterprises it is vital to be careful when selecting the name. The rules governing this can be found in the Act relating to

Business Names dated 21 June 1985. You can read more about selecting a name under "Help with the rules" on the English version of the website www.altinn.no.

NOTE! The Central Coordinating Register for Legal Entities does not check whether the rules in the Act relating to Business Names have been complied with. The registering entity is responsible for doing this. On registration in the Register of Business Enterprises a check will be made to ensure that the business name satisfies the requirements in the Act relating to Business Names.

1.2 New name

Eventuelt nytt navn/foretaksnavn

This field is only to be filled in if the entity is reporting a change of the registered name. Remember that the name prior to the change must be stated in Field 1.1 together with the previously assigned organization number. **For entities registered in the Register of Business Enterprises, a fee must be paid for any changes made in the name.**

1.3 Another name for the enterprise

Eget navn på virksomheten

This field must only be filled in if the entity conducting activity under another name than the entity's name. If the complete name is, for example, Lars Holms Hot Dog Stand, and you only use Grill Stall in your marketing and correspondence, only the latter name must be filled in here.

2

Type of notification

Meldingen gjelder

In this field you fill in the type of notification. A notification can be made about the following matters:

- 2.1 Registration of an entity not registered previously
- 2.2 Change in registered information or new information
- 2.3 Decision to dissolve an entity
- 2.4 Striking off an entity

If the notification is to provide information about the activities undertaken or owned by the entity, Field 9 and Field 10 must be filled in. Notification must be submitted to the Central Coordinating Register for Legal Entities in connection with transfer/takeover or winding down/terminating activities.

Transfer of an activity may take place, for example, when a limited company buys a hairdressing saloon from another limited company. Both entities must in this case report the change to the Central Coordinating Register for Legal Entities on separate forms.

- The entity buying/taking over the activity must state the date for the purchase or takeover of the activity in Field 9a. Field 10a must be filled in with information about the previous owner.
- The seller/transferor must state the date for the sale/transfer of the activity in Field 9b. Field 10b must be filled in with information about the new owner.

If the activity has been terminated or been closed, the date of termination or closing down must be stated in Field 9b. A notification that an activity is being terminated or wound down does not mean that the entity is struck off the Central Coordinating Register for Legal Entities. If you wish to strike off the entity, you must tick for this in Field 2.4. Limited companies and some other types of companies must be wound down pursuant to the rules in the company legislation, while other entities will be struck off when all activities have been permanently terminated. Pay particular attention to the fact that Field 2 in Part 2 of the form also must be filled in when the notification includes take-over, transfer or winding down/termination of an entity for which VAT is applicable.

2.1 Entity not previously registered

Enhet som ikke er registrert tidligere

Only tick here if the entity has previously not been registered in the Central Coordinating Register for Legal Entities.

If you register a new entity in connection with taking over an existing enterprise, you must also tick Field 9a for purchase/takeover. Field 10a must be filled in with information about the previous owner. If a new entity is being registered in connection with the launch of a new activity, the date for the launch of the new activity must be stated in Field 9a of the form.

NOTE: A new entity is not created in cases only involving change of ownership of shares in a limited company or similar. In such cases no new notification of a new entity must be submitted, but rather changes must be reported relating to the information registered about the entity. A general partnership must in such cases submit notification of change of partners.

2.2 Changes/New information Endringer/nye opplysninger

If the entity is already registered in the Central Coordinating Register for Legal Entities, in most cases you will have to tick Field 2.2, "Changes/New information". This applies even if through the notification the entity is applying to register in one of the registers affiliated with the Central Coordinating Register for Legal Entities which it is not yet registered in. If, for example, a sole proprietorship is already registered in the Central Coordinating Register for Legal Entities and then submits notification to be registered in the Register of Business Enterprises, the "Changes/New information" field must be ticked.

If the change or new information is about a decision to dissolve or strike off the entity, there are fields for this that must be ticked.

Always fill in the entity's organization number and registered name in Field 1.1.

Otherwise only fill in the fields that apply for the change.

If the change means that registered information is to be deleted without being replaced by new information, put "utgå" (to be discarded) in the relevant field.

Pursuant to section 6 of the regulations governing fees for services from the Brønnøysund Register Centre, there is a fee for entities registered in the Register of Business Enterprises when making certain changes.

This applies to the following changes:

- Decision relating to decrease in capital
- Decision relating to merger
- Decision relating to demerger
- Decision relating to reducing the premium fund
- Decision relating to payment of dividends pursuant to special rules in section 8-1 second paragraph of the (Public) Limited Liability Companies Acts

- Decision relating to payment of group contribution pursuant to special rules in section 8-5 second paragraph of the (Public) Limited Liability Companies Acts
- Change of name, including change of name due to conversion:
 - from a general partnership with joint liability (ANS) to a general partnership with shared liability (DA), and also the reverse
 - from a limited company (AS) to a public limited company (ASA), and also the reverse
 - from a co-operative (SA) to a limited company (AS) or public limited company (ASA)
- Change of partner, including stepping down from being a partner in a general partnership with joint liability (ANS), a general partnership with shared liability (DA), an inter-municipal company (IKS) and a jointly owned shipping company
- Change of liability proportions in a general partnership with shared liability (DA), an inter-municipal company (IKS) and a jointly owned shipping company with shared liability (DA)
- Change of general partner in a limited partnership (KS).

2.3 Decision to dissolve the entity Beslutning om oppløsning av enhet

For most types of companies registered in the Register of Business Enterprises, this field must be used when winding down the entity. For limited company, public limited company, limited partnerships, general partnerships, co-operative and inter-municipal companies, dissolution and winding down are undertaken in two stages. When it is reported that an entity is to be dissolved, it cannot be struck off before the time limit for creditors has expired and the liquidation accounts have been approved by an authorized body.

The field to be ticked must also be used for notifications concerning dissolution for merger and demerger.

Most other types of company are struck off without prior notification. This applies to sole proprietorships, companies with limited liability, jointly owned shipping companies, municipal business enterprise, county municipal business enterprises, associations and other entities. See the instructions under Field 2.4.

2.4 Striking off an entity

Sletting av enhet

This field must be used if the entity is to be struck off all registers (the Central Coordinating Register for Legal Entities and affiliated registers). Bear in mind that when you wish to strike off an entity and at the same time register a new one, two forms must be filled in.

Remember to state in Field 9b what is to be done with the entity's activities.

Striking off only from affiliated registers:

It is possible to be struck off from one of the Central Coordinating Register for Legal Entities's affiliated registers without being struck off the Central Coordinating Register for Legal Entities and/or other affiliated registers.

Striking off from the VAT registration list

This is to be reported as termination/winding down in Part 2. "Addition for the Value Added Tax Register".

Striking off from the Register of Business Enterprises:

Most types of organization are struck off because they have ceased to exist. Consequently, they must be struck off all registers. However, for companies with limited liability, foundations, associations and other entities, the rule is that they must be struck off from the Register of Business Enterprises when business operations have been closed down for good.

Sole proprietorships which have the right to be registered, but are not under the obligation to register in

the Register of Business Enterprises, can also be struck off from the Register of Business Enterprises without having ceased to exist. If the entity in such cases wishes to be registered or continue to be registered in the Central Coordinating Register for Legal Entities, notification of separate striking off from the Register of Business Enterprises must be entered in Field 27. If so, Field 2.4 of the form must **not** be ticked.

3

Registration in other registers

Registrering i andre registre

Here you must enter which affiliated register the entity is to be registered in. Field 3 must be filled in when the entity is to be registered in an affiliated register it has not been registered in previously. Field 3.3 and Field 3.4 are for registration of information in respectively NAV Aa Register and the Statistic Norway's Register of Companies and Business Enterprises.

Foundations:

The form has no separate field to be ticked for registration in the Foundation Register. The Lottery and Foundation Authority is automatically notified of all foundations registering in the Central Coordinating Register for Legal Entities. A fee must be paid for registration in the Foundation Register. The rates are given in the regulations dated 21 December 2004 for the Foundation Act. Foundations running a business are not liable to pay a fee to the Foundation Register but rather to the Register of Business Enterprises for new registrations.

3.1 The Register of Business Enterprises

Foretaksregisteret

What is the Register of Business Enterprises?

The Register of Business Enterprises is in general a register for enterprises conducting business in Norway.

A fee must be paid for registration in the Register of Business Enterprises. The rates are stipulated in the regulations dated 16 December 2003, no. 1551, for fees for services from the Brønnøysund Register Centre.

Which entities must be registered in the Register of Business Enterprises?

Some types of entities are, pursuant to the Act, under the obligation to register or have the right to register in the Register of Business Enterprises.

Sole proprietorships are under the obligation to register in the Register of Business Enterprises if they employ more than five employees in permanent positions as their main employment or undertake trade with goods bought to be sold. "Main employment" means a position where the person works more than 20 hours a week. Sole proprietorships that are not under the obligation to register still have the right to do so.

Condominium flat owner that have been converted into individual units pursuant to a petition lodged **after 1 January 1998** are obliged to register in the Register of Business Enterprises if they have nine or more sections. Condominium flat owner with eight or fewer sections have the right to register in the Register of Business Enterprises. Condominium flat owner flats that have been converted into individual units pursuant to a petition lodged **before 1 January 1998** are not obliged to register.

Limited companies, public limited companies, co-operative, limited partnerships, general partnerships and such, must always register in the Register of Business Enterprises.

Other types of companies, such as companies with limited liability,

foundations and associations, only need to register in the Register of Business Enterprises if they conduct business activities. “Business activities” means activities of some duration and a certain scope, established with the intention to yield or in reality yielding financial profits.

Foreign entities must register in the Register of Business Enterprises if they conduct business activities in Norway or on the Norwegian continental shelf.

Also see the overview in Field 8 of the form, or under “Help with the rules” on the English version of the website www.altinn.no.

Remember to include the necessary attachments – see the list “Required attachments/enclosures for new registrations and changes in the Register of business Enterprises”.

3.2 The Value Added Tax Register

Merverdiavgiftsregisteret

Those operating a business with a turnover that comes under the provisions in the Act relating to Value Added Tax, are under the obligation to be registered in the Value Added Tax Register. See the website www.skatteetaten.no or under “Help with the rules” on the English version of the website www.altinn.no.

3.3 Employees/others receiving payment or compensation

Arbeidstakere/andre som mottar vederlag

Employees

An employee is any person employed by another and receiving payment or other compensation for services rendered.

Others than employees receiving compensation for which employers’ contributions must be paid.

These may include persons who carry out assignments, freelancers and others not employed by an employer, but who nevertheless receive pay or other compensation for which the employers’ contribution is required. Examples

of freelancers include artists, certain groups of journalists and others who cannot be considered employees. This group also includes persons receiving various types of pay, provision, fees or other compensation as members of boards, councils or other.

Independent business operators do not belong in this group.

Entities confirming that they have employees and/or pay others than employees compensation for which employers’ contribution is required, will be contacted by the NAV Aa register, and receive more detailed information.

3.4 Activities in several locations

Virksomhet på flere steder

Entities reporting that they are or will be operating business activities in several locations will be contacted by the Central Coordinating Register for Legal Entities about additional information that must be submitted.

4

Head office address (business address/office address)

Hovedkontorets adresse (forretningsadresse/ besøksadresse)

Entities operating a business: State the business address, i.e. the head office street address or location.

Foreign entities: State the business address in the country of origin.

European economic enterprise group: If the address is to be moved out of Norway, a proposal to this end must be registered for public

announcement. The Register of Business Enterprises makes the announcement, for which a fee must be paid. Use Field 27 in the form to submit such notification.

Other entities: State the entity’s office address.

5

Postal address

Postadresse

Entities that have a special postal address, for example a P.O. Box, must state this in addition to the head office business address/office address.

A foreign entity with a Norwegian VAT representative: State the Norwegian VAT representative’s address.

6

Enterprise’s location

Virksomhetens beliggenhets- adresse

If the entity’s operations are undertaken at another location than the head office, this address must be stated. If the activities are not bound to fixed premises or locations, but rather are ambulatory (for example building and construction), the address of the administrative location of the entity, or alternatively the permanent location of attendance must be entered.

If operations are undertaken in several locations, tick the field for this: Field 3.4. The entity will then receive additional information on how to report this. If so, do not fill in field 6.

7

Submitter/ accountable for fee

Innsender/gebyransvarlig

The submitter will be used as the addressee for all types of feedback on the notification, which means that confirmation and other letters, register printouts and similar will be sent to the submitter. This person is also responsible for paying fees to the Register of Business Enterprises.

If the field for the submitter has not been filled in, feedback, fee demands and similar will be sent to the entity. If the submitter has previously been assigned a **customer number** by the Brønnøysund Register Centre, this must be stated.

Case reference/attention for the submitter: The submitter can state the case reference, if he or she wants to do so.

8

Type of entity

Organisasjonsform

This field must only be filled in when submitting notification of a new entity to be registered. Tick the appropriate place for the type of entity to be registered. Only one alternative can be ticked. An entity can not as a general rule change the type of entity without first being struck off and established again as a new entity.

You can find out the types of entity that are under the obligation or have the right to register in the Register of Business Enterprises from the references in the field and the instructions for Field 3.1.

Sole proprietorships: Individuals operating a business must tick the field for sole proprietorship.

All **foreign entities** must tick in the field for foreign entity.

Other body corporate: This type of company is used by a strictly limited group of entities, and only when none of the other types of companies can be used. Examples of entities in this category include embassies, reindeer grazing districts and mountain region boards.

9a

Date of the entity's incorporation. Launch or purchase of enterprise

Stiftelse av enhet. Start eller kjøp av virksomhet

Date of the entity's incorporation: State the date when the entity was founded.

For older entities that do not have accurate information about the foundation date it is sufficient to state the year of foundation.

The date of foundation must also be stated for foreign entities.

Sole proprietorships are not required to state the date of foundation.

Launch of enterprise Entities launching business activity must state the date when the activities were started or will start.

Purchase of enterprise If the notification refers to the purchase of an enterprise, for

example when a limited company takes over a shoe shop or hairdressing saloon from another limited company the date of the purchase must be stated here.

Purchase/Sale

For an enterprise to be accepted as purchased or sold, the same activities must be continued under the ownership of another entity. These conditions must be satisfied: The assets that are necessary elements in the enterprise such as raw materials, production equipment, stocks, contracts and others, must in their entirety or essentially be transferred in one transaction. If the assets that are part of the enterprise are sold separately so the enterprise cannot continue, notification of winding down of the enterprise must be submitted.

Sales of shares or change of partners in general partnerships are not accepted as purchase or sale of an enterprise.

Notification of the purchase/sale of an enterprise must be submitted when the enterprise is continued with a new type of company or new body corporate, even with the same owner or owners. This may be the case when changing from a sole proprietorship to a limited company.

Bear in mind that when a notification is submitted concerning the purchase/sale of an enterprise, employees that are registered as part of the entity will automatically be transferred to the entity taking over if they are not reported as leaving the entity (via NAV Aa Register).

9b

Sale or liquidation of enterprise

Salg eller nedleggelse av virksomhet

Sale of enterprise

If the notification relates to the sale of an enterprise, for example when a limited company transfers a shoe shop or hairdressing saloon to another limited company the date for the transfer must be stated here. See also the guide to Field 9a about sale or purchase of an enterprise.

Enterprise liquidation/termination

An enterprise is closed down if its production of goods and/or services for some reason is completely terminated. An enterprise is also terminated if:

- A new owner launches completely new activities/production of goods and/or services in the same premises.
- A new owner moves the whole previous enterprise to a new location in another municipality.
- It is moved to another municipality and a completely new activity/production of goods and/or services is started (same owner).

If the enterprise has been wound down (terminated), tick the field for this and enter the date of the winding down.

Bear in mind that a notification of winding down an enterprise does not mean that the entity is struck off. If you wish the entity to be struck off, tick the box for "Striking off entity" in Field 2.4.

10a

Purchase/ takeover of enterprise from

Kjøp/overtakelse av virksomhet fra

Give information about the previous owner if the entity has purchased or taken over an enterprise. State the previous owner's organization number if there is such a number.

10b

Sale/transfer of enterprise to

Salg/overdragelse av virksomhet til

Give information about the new owner if the entity has sold/ transferred an enterprise to another entity. State the new owner's organization number if this exists.

11

Type of business/trade/ industry

Virksomhet/bransje

Information about the line of business is the basis for assigning the entity a classification code. The classification is assigned pursuant to "Standard for næringsgruppering" (Standard for business classification) (SN2007). The classification code is used to prepare statistics describing the Norwegian business and industry/labour market according to business/trade/industry.

Give as accurate a description as possible of the activities carried out or to be carried out. **Bear in mind that it is not sufficient to state a general overriding purpose.** Therefore you must state what will be produced/sold and/or which services/activities will be carried out. Make sure that you make it clear which category the business/trade/ industry activity belongs to.

Here are some examples of how detailed the description **must** be:

- Agriculture:
 - Growing of cereals
 - Raising of dairy cattle
- Transport:
 - Freight transport by road
 - Taxi operation
- Industry:
 - Manufacture of household and sanitary goods and of toilet requisites
 - Manufacture of builders ware of plastic
- Trade:
 - Agents involved in the sale of timber and building materials
 - Wholesale of electrical household appliances and machines
 - Retail Sale of meat and meat in specialised stores
- Building and construction:
 - Site preparation
 - Construction of residential and non-residential buildings
 - Plumbing, heat an air-conditioning installation
- Consultancy:
 - Business consultancy activities
 - Consultancy services in software development of customer-specified software

If the entity operates in several lines of business/trade/industry, you must enter each of these in order of priority according to the amount of turnover or employment.

Entities that do not operate business activities must state the activity undertaken. Examples include marching bands or sports clubs.

Foreign entities must state the (business) activity being conducted in Norway, or must state what the basis for the registration is.

If you are submitting a notification of changes, you must state what the new activity is and give the date this entered into force. If the entity has started additional activities, you must also state the prior activities.

12

General manager, owner, business manager or other contact person

Daglig leder, innehaver, forretningsfører eller annen kontaktperson

Sole proprietorships must always state who the owner is. By owner we mean the person who has unlimited personal liability for the sole proprietorship's obligations. You must also state who the general manager is, if the entity has one.

Foreign entities with business premises in Norway must state who the general manager is for the entity in Norway, if such a manager has been chosen, and the owner, if the entity is a sole proprietorship in the country of origin.

Foreign entities without business premises in Norway undertaking business for which VAT is applicable must state the entity's Norwegian VAT representative. If the Norwegian

representative is a body corporate, a contact person must also be stated.

Other foreign entities must state who their contact person is.

Other types of entities must state who the general manager or business manager is. By general manager/business manager we mean the person who has the day-to-day administrative management of the entity, and who is authorized to represent the entity externally in matters connected with the day-to-day management.

If the general manager/business manager is a body corporate, you must also state who the contact person is.

If the entity does not have a general manager/business manager, you must give the details of a contact person.

Personal identification number/D-number/organization number
Individuals: Make sure that the date of birth and national identity number are entered in addition to the person's name and residence address. Cf. section 7 of the Act relating to the Central Coordinating Register for Legal Entities.

Body corporate: State the organization number and business address.

Foreign nationals: State the D-number, i.e. the special number that identifies foreign nationals who do not have a Norwegian national identity number.

Assignment of a D-number
A D-number identifies foreign nationals who do not have a Norwegian national identity number. The D-number is assigned by the National Population Register and must be used in all contexts where such identification is needed by the Norwegian authorities.

If the Brønnøysund Register Centre is to be able to order a D-number,

the person in question must attach a certified copy of a valid identity document with a picture, where the person's full name, date of birth, gender and nationality are entered – for example, a passport.

The copy must also be certified by the Nordic police authorities, Norwegian public authorities, Norwegian lawyer, a foreign entity with notary public competence, a Norwegian certified public accountant, a Norwegian state authorized or registered auditor.

The copy must also be stamped by the entity to certify the document.

We recommend that you use the form "Request for assignment of a D-number". You can obtain this form by contacting the Brønnøysund Register Centre, or downloading it from: http://www.brreg.no/blanketter/d-nummer_last_ned.html.

Note that national identity number or D-number is only for in-house use. These numbers cannot be made public, cf. section 22 of Act relating to the Central Coordinating Register for Legal Entities.

13

Requested type of written language

Ønsket målform

All communication written to the entity will be in the selected form of the Norwegian language (there are two official Norwegian languages, nynorsk and bokmål).

14

Articles of association/ Articles of partnership

Vedtekter/selskapsavtale

State the date when the articles of association or partnership agreement were established or changed.

This field must be filled in for registration in the Register of Business Enterprises and the Foundation Register, and must be filled in by all types of entities, except sole proprietorships.

The articles of association or partnership agreement must be attached when a new registration is being made. When the articles of association or partnership agreement are being changed, an updated copy must be attached.

15

Capital in limited companies, public limited companies, limited partnerships and foundations

Kapital i aksjeselskap, allmennaksjeselskap, kommandittselskap og stiftelser

In the upper section of the field, enter the capital when you are registering limited companies,

public limited companies, limited partnerships and foundations.

Here you also report changes of capital, for example capital increases, decrease in capital and payment of capital in limited partnerships. The boxes to be ticked indicate the type of change of capital. You must also tick for whether the subscribed capital comes under the prospectus obligation pursuant to section 7-2 of the Securities Trading Act. It does in cases where the invitation to subscribe is addressed to 100 persons or more and is for an amount of at least € 100 000, cf. section 7-2 of the Securities Trading Act. If the prospectus must be approved pursuant to section 7-7 and section 7-8 of the Securities Trading Act, notification must be given to the Oslo Stock Exchange, and in other cases it must be given to the Register of Business Enterprises, cf. section 7-10 of the Securities Trading Act. It is a requirement that the prospectus has already been registered with the Oslo Stock Exchange or the Register of Business Enterprises. If the prospectus has been registered by the Oslo Stock Exchange, the prospectus and other subscription material must be attached. A copy of a letter from Oslo Stock Exchange that the prospectus has been registered must also be attached, or a declaration must be provided from those who are under the obligation to report that the prospectus has been sent to the Oslo Stock Exchange.

Limited companies and public limited companies must provide more detailed information in field 27 of the form - "Other remarks/information/Andre merknader" when the capital increase is based on authorization from the board, convertible loan, subscription right shares or independent subscription rights. See the instructions for field 27.

The full share capital must be paid up before registration in the Register of Business Enterprises.

Foreign entities: State the share capital and how much of it has been paid up, if the entity is a limited company. State the capital in the national currency of the country of origin.

Savings banks that have issued negotiable primary capital certificates must state the primary capital in Field 27 - "Other remarks/information/Andre merknader".

Foundations: The basic capital must be stated in the field for "Capital pursuant to articles of association/partnership agreement/Kapital i henhold til vedtekter/selskapsavtale".

16

Decision to decrease capital in limited companies, public limited companies, limited partnerships and foundations

Beslutning om kapitalnedsettelse i aksjeselskap, allmennaksjeselskap, kommandittselskap og stiftelser

In this field you report decisions to decrease capital as the basis for any notice to creditors. You must tick the applicable place for what the decrease will be used for in accordance with the minutes. Implementation of a capital decrease after the time limit has expired must be reported in Field 15.

Use Field 18 to report decrease in capital in connection with a demerger.

17

Merger

Fusjon

This field must be used by limited companies, public limited companies, co-operative and other entities that can be merged pursuant to the relevant acts.

If the merger complies with the special rules for merger with a parent company and a wholly owned subsidiary, cf. section 13-23 of the Limited Liability Companies Act and section 13-24 of the Public Limited Liability Companies Act, and section 118 of the Cooperative Societies Act, or between two companies with the same owner, cf. section 13-24 of the Limited Liability Companies Act, this must be ticked in the appropriate place.

Tick in the upper section of the field to indicate whether the notification refers to a transfer, i.e. dissolution for a merger, or take-over of an enterprise. When reporting dissolution for a merger, this must also be ticked in Field 2.3 for the decision to wind up the entity. The transferring company and the company taking over must both submit notification.

Fill in the field with the name/business name, organization number and address of the enterprise that is part of the merger. If there is inadequate space, Field 27 – “Other remarks/information/Andre merknader/opplysninger” can be used.

In the bottom part of the field, public limited companies must state whether the notification concerns a merger plan.

After the expiry of the creditor time limit, notification must be submitted of completion of the merger for all the enterprises taking part.

Co-operatives:

If a merger decision for a co-operative requires approval by the Foundation Authority, the enterprises cannot report their decisions to the Register of Business Enterprises before such approval has been granted. Approval by the Foundation Authority must be attached to the notification to the Register of Business Enterprises. For more detailed information about the relation to the Foundation Authority, see the Act relating to Cooperative Societies.

18

Demerger

Fisjon

This field must be used by limited companies, public limited companies, co-operative and other entities that can be demerged according to the law.

In the field's first section the enterprise to be demerged must state whether the demerger will lead to a capital decrease, dissolution or partial separation of assets, rights and obligations. Tick for “Capital decrease in relation to demerger/ Kapitalnedsettelse i forbindelse med fisjon” when the business enterprise will only be selling part of its total assets, rights and obligations to one or more enterprises taking over. If the enterprise that is selling is to transfer all its assets, rights and obligations to two or more enterprises taking over, tick for “Dissolution to demerge with/ Oppløsning for å fisjonere med”. When reporting dissolution for a demerger you must also tick for the decision to dissolve the entity in Field 2.3.

If the enterprise that is selling is a housing association or co-operative, and only intends to separate a part or parts of its total assets, rights and obligations to one or more enterprises taking over, tick “separating

part(s) of the enterprise to/å skille ut del(er) av foretaket til”.

The enterprise(s) taking over must tick for “taking over/å overta”. Both the enterprise selling and the enterprise(s) taking over must submit a notification.

Fill in the field with name/business name, organization number and address of the enterprise(s) that is/are part of the demerger. If there is inadequate space, Field 27 – “Other remarks/information/Andre merknader/opplysninger” can be used.

In the bottom part of the field, public limited companies must state whether the notification concerns a demerger plan.

After the expiry of the creditor time limit, notification must be submitted of completion of the demerger for all the enterprises taking part.

Co-operative:

If a demerger decision by a co-operative requires approval by the Foundation Authority, the enterprises cannot report their decisions to the Register of Business Enterprises before such approval has been granted. Approval by the Foundation Authority must be attached to the notification to the Register of Business Enterprises. For more detailed information about the relation to the Foundation Authority see the Act relating to Co-operative Societies.

19

Board of directors, partners etc.

Styre, deltakere og annet

Registration in the Central Coordinating Register for Legal Entities:

The field must be filled in if the entity has a board of directors, partners, co-owners (does not apply to co-owners that have been converted into individual units pursuant to the Property Unit Owner Act), general partner or owner municipality.

Foundations: All foundations must have a board of directors. Enter the complete board (chairman of the board, deputy chairman of the board, members of the board, deputy members of the board and observer) with complete national identity numbers, names and addresses.

Registration in the Register of Business Enterprises:

The following types of entities must have a board of directors:

- limited companies / aksjeselskap
- public limited companies / allmennaksjeselskap
- housing cooperatives / borettslag
- house building cooperatives / boligbyggelag
- co-operatives / samvirkeforetak
- condominium flat owners / eierseksjonssameier
- mutual insurance companies / gjensidige forsikringsselskap
- foundations / stiftelser
- savings banks / sparebanker
- companies with limited liability / foretak med begrenset ansvar
- public corporations / statsforetak
- associations/clubs/organizations / foreninger/lag/innretninger
- inter-municipal companies / interkommunale selskap
- municipal business enterprises / kommunale foretak
- county municipal business enterprises / fylkeskommunale foretak
- pension funds / pensjonskasser

General partnerships, limited partnerships and jointly owned shipping companies must provide the names of the board of directors if they have one.

Foreign entity with business premises in Norway: Enter the board of directors if the board has

been elected particularly to address the division in Norway. The board of directors and/or general partners in the country of origin must be stated in Field 27 "Other remarks/information/Andre merknader".

A European economic enterprise group cannot register a board of directors unless it is a liquidation committee.

State the complete board (chairman of the board, deputy chairman of the board, members of the board, deputy members of the board and observer) with complete national identity numbers, names and addresses **for new registrations and changes.**

Remember to label any employee representatives with a "D" for "elected by employees" in the field for special information. For limited companies and public limited companies, it can be stated whether a member or deputy member elected by the owners represents a particular class of shares (A, B or C) in the field for "special information/spesielle opplysninger".

The following entities must state the partners:

- general partnership
- jointly owned shipping company
- inter-municipal company

State the names of all the partners for new registrations and later changes. Use a separate attachment if the form has inadequate space for all the partners.

Municipal business enterprises and County municipal business enterprises must state the owner municipality.

General partnerships with shared liability and inter-municipal companies must state the liability proportion as a percentage or fraction in the field for liability proportion "ansvarsandel". **Limited partnerships** must state who the general partner is.

Persons having functions may be natural persons or in some cases a body corporate. Fill in names, addresses (postal number and place) and national identity numbers or organization numbers, cf. section 7 of the Act relating to the Central Coordinating Register for Legal Entities. Foreign nationals must state the D-number. (D-number: see the instructions for Field 12.) National identity numbers/D-numbers are only for in-house use, and will not be published, cf. section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

The documentation that has to be attached can be seen in the list of required attachments for registration and changes in, respectively, the Central Coordinating Register for Legal Entities and the Register of Business Enterprises.

20

Signature

Signatur

State who has the right to sign for the entity. A signature is authorization to act and sign on behalf of the entity in business relationships. The right to sign can be assigned to persons acting in certain roles, named persons or entities. If none of the standard alternatives in the form can be used, the signature agreement can be entered under "Other signature agreement/*Annen signaturbestemmelse*".

If the right to sign has been assigned to named persons, you must state the name, address and national identity number of the person(s) assigned this right under "Other signature agreement". Foreign nationals must state the D-number. (D-number: see the instructions for Field 12.) National identity numbers /D-numbers are only for in-house use, and will not be published, cf.

section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

If several persons have the right to sign, it must be clear whether they hold this right separately or jointly. Restrictions beyond this cannot be registered. Make sure that the signature agreement that is reported is in accordance with the entity's articles of association or partnership.

Foreign entity: If persons affiliated with the Norwegian enterprise have been assigned the right to sign, this must be stated. The right to sign cannot be restricted to only apply to the activities in Norway.

In the event of any changes made to the right to sign, all those who are entitled to sign for the entity after the change must be stated.

21

Power of procuracy

Prokura

State who has been assigned the authority to bind the business enterprise per procurationem. The authority to bind a business enterprise per procurationem is an authorization in the same way a signature is, but it is not as comprehensive. A person authorized to bind a business enterprise per procurationem cannot without explicit authorization transfer or mortgage the entity's real property or moveable assets that can be registered in the Register of Ships or the Register of Aircraft, or act on its behalf in legal proceedings.

If the right to bind the business enterprise per procurationem has been assigned to named persons, you must state the name, address and national identity number of the person(s) assigned the right to bind

the business enterprise under "Other provisions relating to the authority to bind the business enterprise". Foreign nationals must state the D-number. (D-number: see the instructions for Field 12.). National identity numbers /D-numbers are only for in-house use, and will not be published, cf. section 22 of the Act relating to the Central Coordinating Register for Legal Entities.

If several persons have the authority to bind the business enterprise per procurationem, it must be made clear whether they have this authority separately or jointly. Restrictions beyond this cannot be registered.

Foreign entity: If persons affiliated with the Norwegian activities have been assigned the authority to bind the business enterprise per procurationem, this must be stated. The authority to bind the business enterprise cannot be restricted to only apply to the activities in Norway.

For later changes, all persons empowered to bind the business enterprise per procurationem must be listed.

22

Auditor

Revisor

Registration in the Central Coordinating Register for Legal Entities: This field must be filled in if the entity has an auditor.

Registration in the Register of Business Enterprises: As a general rule, the enterprise must have an auditor. If not based on legislation or provisions, there is no obligation to have an auditor if the entity has five or less liable partners and/or an annual turnover lower than NOK 5 million.

Special requirements: The auditor must be approved by

the Financial Supervisory Authority of Norway and registered in the Register of Auditors.

The following companies can have an auditor who is not registered in the Register of Auditors:

- inter-municipal companies
- municipal business enterprises
- county municipal business enterprises

Filling in:

The field must be filled in with the auditor's name/business name, address and organization number, cf. section 7 of the Act relating to the Central Coordinating Register for Legal Entities.

Note that the field has a line for the auditor's signature. If the auditor signs in this field, the attachment of a separate declaration of acceptance is not required. However, if confirmation of paid-up capital is required, a separate declaration of this must be attached.

23

Accountant

Regnskapsfører

Special requirements:

The accountant must be approved by the Financial Supervisory Authority of Norway and registered in the Register of Accountants.

Filling in:

The field must be filled in with the accountant's name/business name, address and organization number. State the national identity number/D-number if the accountant does not have the right to register in the Central Coordinating Register for Legal Entities.

Note that the field has a line for the accountant's signature. If the accountant signs in this field, the attachment of a separate declaration of acceptance is not required.

24

Name and address etc. for the entity in Norway

Navn og adresse med mer for virksomheten i Norge

Foreign entity with business premises in Norway: State the name/business name and business address. The entity may have a separate name/business name in Norway or use the same name/business name as in the country of origin.

25

Public or foreign ownership interests

Offentlige eller utenlandske eierandeler

Tick if the entity is wholly or partly owned by public interests (offentlige eierandeler) or foreign interests (utenlandske eierandeler).

The information on ownership interests is used to determine the entity's institutional sector code. This is an international standard required by Statistics Norway for its statistics, such as in the national accounts and in connection with accounting statistics.

26

Group/enterprise group

Konsern/foretaksgruppe

The Central Coordinating Register for Legal Entities requires information about entities that are part of a group or enterprise group, cf. section 6 first paragraph k) of the Act relating to the Central Coordinating Register for Legal Entities. Entities that are part of a group or enterprise group are under the obligation to report particular information to the Central Coordinating Register for Legal Entities, cf. the regulations dated 9 February 1995 relating to registration of a body corporate etc. in the Central Coordinating Register for Legal Entities. Tick off if the entity is part of a group or enterprise group (*konsern/foretaksgruppe*) or if changes have been made. Further information on how to report this will then be sent to you.

27

Other remarks/information

Andre merknader/opplysninger

Here you report information that you do not find a place for in the other fields of the form. Attach a separate sheet if there is inadequate space. Examples of information to be reported here:

Limited companies and public limited companies:

- authorization to the board of directors to increase the share capital through a new subscription*
- authorization to the board of directors to acquire own shares

- for ownership or mortgaging
- authorization to the board of directors to acquire shares in the parent company for ownership or mortgaging
- authorization to the board of directors to raise a loan with the right to demand shares issued (convertible loan)
- decision to raise a loan with the right to demand shares issued (convertible loan)*
- reduction of premium funds
- payment of dividends
- allocation of group contributions
- agreement, that has to be reported, with shareholders or members of the company's administration with further
- decision to issue subscription right shares*
- decision to issue free-standing subscription rights*

* When reporting a capital increase based on authorization from the board of directors, converting loans, issued subscription right shares or free-standing subscription rights, information must be provided concerning the date when the authorization to the board of directors was given, the loan taken out, or the subscription right shares or subscription rights were issued. If the reported capital increase comes from different authorizations (for example authorization from the board of directors and converting a loan), specification must also be given as to how the capital increase is distributed.

Limited partnerships which have changed limited partners must provide information about this.

European economic enterprise groups: must provide information on a proposal to move the official address to another EEA member state.

Savings banks that have issued negotiable primary capital certificates must state the primary capital.

Foreign entities must provide the following information about the

main business enterprise in the country of origin:

- type of entity
- registration number and the name of the register, if the entity is registered in a public business enterprise register
- general partners/board of directors*
- signature agreements *

* State the name, address and date of birth.

Public sector: entities must state the name and organization number of the superior entity.

For all types of entities:

- Personal resignation in accordance with section 4-6 of the Act relating to the Register of Business Enterprises. State the role(s) resigned from. A fee must be made for notifying about a personal resignation from the role of general partner. See the instructions for Field 2.2.
- Special striking off from the Register of Business Enterprises. See the guide the instructions for Field 2.4.

by the general manager, business manager or the representative/contact person. In the case of sole proprietorships, the owner must sign.

In the case of registration in the Foundation Register, the notification must be signed by a person authorized to sign or all the members of the board.

Registration in **the Register of Business Enterprises**

Notifications to the Register of Business Enterprises must be signed by authorized person(s) or all the board members. If the entity does not have a board of directors, the notification must be signed by a person authorized to sign or the owner of a sole proprietorship, by all the participants of a general partnership and by the general partner of a limited company.

Newly elected members of the board who have not signed the notification must sign a declaration of acceptance, confirming that they have accepted the position as a member of the board of directors.

When a general partnership is registered for the first time and when there is a change, participants who have not signed the notification must attach a declaration of acceptance for registration in the Register of Business Enterprises.

For foreign entities registered in Norway, the notification must be signed by a person authorized to sign or by a person under the obligation to submit notifications. Those under the obligation to report are members of the board of directors for the Norwegian enterprise. If such a board of directors does not exist, the person responsible is the general manager of the Norwegian entity.

28

Signatures

Underskrifter

The notification must be signed if it is to be approved.

Those who sign the notification confirm that the information provided is correct, and that they are aware that providing incorrect information is a punishable offence, cf. section 189 of the Norwegian General Civil Penal Code.

The decision of who is to sign this notification is made according to where the entity is to be registered.

If the notification only relates to the **Central Coordinating Register for Legal Entities**, it must be signed

Required attachments/enclosures for new registrations and changes in the Central Coordinating Register for Legal Entities

Type of entity	Limited company / Public limited company	Co-operative	Company with limited liability	General partnership with limited liability	General partnership with joint liability/ General partnership with shared liability	Limited partnership	Association/club/organization	Foundation	Foreign entity	Sole proprietorship	Mutual insurance company	Public corporation	Joint ownership	Condominium according to the law of property	Unit trust	Housing cooperative / House building cooperative	Savings bank	Inter-municipal company	Municipal business enterprises / County municipal business enterprises / Public sector	Pension funds	Other body corporate
New registration	ABC DE	ABC DE	ABC DE	ABC DE	ABC DE	ABC DE	ABC DE	F e.l. A	CD	ABC DE	ABC DE	ABC DE	AA2B CDE	A* D	ABC DE	ABC DE	ABC DE	ABC DE		ABC DE	ABC DE
Change of:																					
Name	G	G	G	G	G	G	G	G		G	G	G	G	G	G	G	G	G		G	G
Municipality of business premises	G	G	G	G	G	G	G			G	G	G	G	G	G	G	G	G		G	G
Board of directors	G	G	G	G	G	G	G	G		G	G	G	G		G	G	G	G		G	G
Participants				GH	G																
Co-owners												G									
Signature	G	G	G	G	G	G	G	G		G	G	G	G		G	G	G	G		G	G
Auditor	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D		D	D
Accountant	C	C	C	C	C	C	C	C	C	C	C	C	C		C	C	C	C		C	C
Striking off	I	I	I	I	I	I	I	I		I	I	I	I	I	I	I	I	I		I	I

Attachments/enclosures for new registrations, changes and striking off

- A** Memorandum of association/articles of association/articles of partnership/other documentation showing when the entity was established/founded
- A2** Petition to convert property into individual units with official registration stamp
- B** Minutes showing election of board of directors if this is reported or required
- C** Declaration from the accountant that she or he accepts this position if this is reported (may also be entered on the form in Field 23)
- D** Declaration from the auditor that she or he accepts this position if this is reported (may also be entered on the form in Field 22)
- E** Minutes showing assignment of signature if this is reported or required
- F** Certificate of registration from foreign business enterprise register, or, if this does not exist, a memorandum of association for foreign entity
- G** Minutes/documentation showing that the reported change has been decided
- H** Declaration from resigning/new partners
- I** Documentation/minutes showing that the entity has been dissolved/or a decision to wind it up has been made

* The articles of association that must be attached must have been approved by Norway's Financial Supervisory Authority (*Finanstilsynet*), cf. section 3-4 of the Act relating to Securities Funds (*Verdipapirfondloven*).

NOTE:

ALL THE ATTACHMENTS/ENCLOSURES MUST BE IN THE NORWEGIAN LANGUAGE

We remind you that some entities are obliged to register in the Register of Business Enterprises. If you want to register in both the Central Coordinating Register for Legal Entities and the Register of Business Enterprises at the same time, you must tick for this in Field 3 of the form. If so, the entity must satisfy all the requirements stipulated by the Register of Business Enterprises for attachments, see the list for this.

Required attachments/enclosures for registration in the Foundation Register

For registration in the Foundation Register special requirements apply for attachments:

- Certified copy of the memorandum of association, cf. section 9 of the Foundations Act. The memorandum of association must include the foundation's articles of association, section 10 of the Foundations Act.
- Opening balance sheet entered in accordance with the provisions in the Accounting Act. The opening balance sheet must be dated no later than four weeks before notification of registration. The opening balance sheet must be certified by the auditor.
- Confirmation from the auditor must be attached showing that the foundation's basic capital has been placed at the disposal of the foundation. If the basic capital is in assets other than cash, a declaration from the auditor must be attached showing that the assets have a value corresponding to at least the amount of the basic capital as stipulated in the articles of association.
- Declaration from the auditor and members of the board of directors that they accept the election
- Restructuring: See Chapter 6 in the Foundations Act of 2001.

Required attachments/enclosures for new registration and changes for Limited companies (AS) and Public limited companies (ASA) in the Register of Business Enterprises

Type of entity	AS	ASA
New registration	AIKL A2K2U (K3S)	AIKL A2K2U (S)
Change of:		
Name	CE	CE
Municipality of business premises	CE	CE
Purpose	CE	CE
Articles of association	CE	CE
Capital increase	CEL (E3K3S)	CEL (E3S)
Decision authorizing the board of directors	E	E
Decision to raise convertible loan	E	E
Capital increase pursuant to authorization	CJL (S)	CJL (E3S)
Capital increase after convertible loan	CL	CL
Decision to issue subscription right shares/ free-standing subscription rights	E(S)	E(S)
Capital increase after subscription right shares/ free-standing subscription rights	CL	CL
Decision to decrease capital	E	E
Implementation of capital decrease	CNR	CNR
Capital decrease – coverage of loss	CEM	CEM
Decision to decrease premium fund	E	E
Implementation of decrease of premium fund	NR	NR
Decision to pay dividends	E	E
Implementation of decision to pay dividends	NR	NR
Decision to allocate group contribution	E	E
Implementation of allocation of group contribution	NR	NR
Agreement under the obligation to report with shareholders or members of the company administration etc.	E3 K3	E3
Merger plan		Z
Merger decision	E(E2)	E(E2)
Demerger plan		Z2
Demerger decision	E	E
Dissolution – normal	F	F
Auditor	EK	EK
Signature (when the notification is only signed by a person with the right to sign)	J	J
Board of directors	IU	IU
Restructuring from AS to ASA		ECA2 K2K3
Restructuring from ASA to AS	EC	
Personal resignation	W	W
Striking off	H	H

Abbreviations

AS Limited company (AS)

ASA Public limited company

All attachments/enclosures must be in the Norwegian language

Memorandum of association, minutes from general meeting, articles of association

A Memorandum of association/articles of association

A2 Opening balance sheet, and explanation of this if required pursuant to section 2-6 of the Limited Liability Companies Act/ section 2-6 of the Public Liability Companies Act. The opening balance sheet and any explanation must be signed by the founders

C Articles of association

E Minutes from general meeting showing reported information

E2 Parent subsidiary merger, minutes from board of directors of both companies showing the decision

E3 Explanation, if required pursuant to sections 3-8, 10-2, 13-10, 14-4, 15-1 of the Limited Liability Companies Act/ sections 3-8, 10-2, 13-10, 14-4, 15-1 of the Public Limited Liability Companies Act. The explanation must be signed by the board of directors

F Minutes from general meeting showing decision to dissolve and election of liquidation committee

H Minutes from general meeting showing decision to approve the revised liquidation accounts

I Minutes showing election of board of directors

Minutes from board of directors

J Minutes showing decision

Confirmation from the auditor

K Declaration of acceptance

K2 The opening balance sheet is prepared in accordance with the rules in the Accounting Act

K3 Of explanation (as indicated in A2, E3, Z and Z2

L Payment of capital. NOTE! The declaration must be the original

M Capital decrease to cover loss that cannot be covered in any other way

N Relation to creditors does not prevent implementation

Declaration from members of the board of directors

R Relation to creditors does not prevent implementation

S If the capital decrease is the result of an offer to subscribe to securities that comes under the prospectus obligation pursuant to section 7-2 of the Securities Trading Act, and must be forwarded to the

Stock Exchange pursuant to sections 7-7 and 7-8 of the Securities Trading Act, the prospectus and other subscription material must be attached. A declaration from those under the obligation to report must also be attached confirming that subscription material has been submitted to the Stock Exchange pursuant to sections 7-7 and 7-8 of the Securities Trading Act, or a copy of a letter from the Oslo Stock Exchange that the prospectus has been registered

- U** Declaration of acceptance from newly elected members of the board of directors who have not signed the notification
- U2** Declaration from the board of directors that the ownership of the group after the implementation of the merger satisfies the requirement for 90 per cent ownership, cf. section 13-16 of the Limited Liability Companies Act

Declaration/Printouts from others

- W** Copy of notification to the enterprise
- Z** Merger plan, articles of association for each participating company, explanation of the merger plan, and annual accounts for the three last years for the participating companies. If the plan is signed more than six months after the end of the fiscal year, intermediate balances for the participating companies must also be attached. If the merger complies with the simplified rules in section 13-24 of the Public Limited Liability Companies Act, it is sufficient that the merger plan is attached
- Z2** Demerger plan, the articles of association for each participating company, explanation of the demerger plan and annual accounts for the three last years for the participating companies. If the plan is signed more than six months after the end of the fiscal year, intermediate balances for the participating companies must also be attached

Implementation of merger

All enterprises must submit notification at the time of implementation.

Merger on takeover: Acquirer: ECE3K3.

Transferor: No attachments

Merger with a new foundation: Acquirer:

AIKA2E3K2K3U. Transferor: No attachments

Parent/subsidiary merger and merger between companies with the same owner:

Acquirer: No attachments.

Transferee: No attachments

Triangle merger: Acquirer: U2.

Transferee: No attachments.

Compensation issuer: ECE3K3

Implementation of demerger

All enterprises must submit notification at the time of implementation.

Demerger with a capital decrease:

Acquirer: ECE3K3 or AIKA2K2E3K3U.

Transferor: C

Liquidation demerger: Acquirer: ECE3K3 or AIKA2K2E3K3U. Transferor: Not attachments

Triangle demerger: Acquirer: U2.

Transferor: As for “Merger on capital decrease” or “Liquidation demerger”.

Compensation issuer: ECE3K3

Required attachments/enclosures for new registrations and changes in the Register of Business Enterprises

Type of entity	General partnership with joint liability/general liability	Jointly owned shipping company	Sole proprietorship	Limited partnership	Co-operative	Company with limited liability	Association/club/organization	Foundation	Foreign entity	Savings bank	Public corporation	Housing cooperative	House building cooperative	Mutual insurance cooperative	Condominium company	Inter-municipal owner	Municipal company	Municipal business enterprise	European business enterprise group	Pension funds
New registration	D10 (KU)	D21 O(KU)	(K)	DIKL O(U)	A(A4G KL)U	AIU (K)	BCIU (K)	BCIK LU	AEXIE 2E3UY)	BCIK TVU(S)	AIKLU	AKLA2 K2A3U	AKLA2 K2U	BCIK UV	B2CI U(K)	BCI KLOU	BIKU	DIOU (K)	BCGK U(I)IV	
Change of:																				
Name	CE or D	CE or D2		CE or D	CE	CE	CE	CE	E (CX)	CEV	CE	CE	CE	CEV	CE	CE	CE	CE or D	CEV	
Municipality of business premises	CE or D	CE or D2		CE or D	CE	CE	CE			CEV	CE	CE	CE	CEV	CE	CE	CE	CE or D	CEV	
Purpose	CE or D	CE or D2		CE or D	CE	CE	CE	CX	CEV	CE	CE	CE	CEV	CE	CE	CE	CE	CE or D	CEV	
Articles of association/ Partnership	CE or D	CE or D2		CE or D	CE	CE	CE	CX	CEV	CE	CE	CE	CEV	CE	CE	CE	CE	CE or D	CEV	
Capital increase				CEL or DL				CEL (N2)	CX	CELV (S)	CEL					CEL				
Decision authorizing the board of directors										E										
Decision to raise convertible loan										EV										
Capital increase after authorization										CJLV (S)										
Capital increase after convertible loan										CLV										
Capital decrease – decision				E				E		E										
Capital decrease – implementation				CNR				CNR	CX	CNR V	CE					CE				
Capital decrease - coverage of loss				CEM or DM				CEM		CEM V	CEM									
Merger plan (for public limited company in parent/subsidiary merger with co-operative)					Look up ASA															
Merger decision				E or J2 (V3)						E		EZ	EZ	EV						
Implementation of merger				Look at text						VH2				EC						EV(C)
Demerger decision				E(V3)								EZ2								
Demerger implementation				Look at text																EV (C)
Dissolution – normal	E			E	F				X(E)	EV	F	F	F	FV		FV2		E		
Auditor	GK	GK	K	GK	GK	GK	GK	GK		GK	GK	GK	GK	GK	GK	GK	GK	GK	GK	GK
Signature when the notification is only signed by a person with the right to sign	E	E		E	J	E	E	E	(XE)	E	J	J	J	E	E	E	E	E	E	J
General manager									EE3											
Board of directors	EU	EU		EU	EU	EU	EU	EU	(XEU)	EU	EU	EU	EU	EU	EU	EU	EU	EU	EU	EU
Partners – new	DO or ECO	DO or ECO							X(E)							ECO		DO or ECO		
Partners – resignation	DP or ECP	DP or ECP							X(E)							ECP		DP or ECP		
General partner				DOP or ECOP														W		
Restructuring to limited company (AS)					A4CE E5J3 KK2K3 L(A5E4 V3)															
Restructuring to Public limited company (ASA)					A4CE E5J3 KK2K3 L(A5E4 V3)															
Own resignation	W	W		W	W	W	W	W	W	W	W	W	W	W	W	W	W			W
Striking off	H	E		H	H	E	E	E	X or E	EH2	H	H	H	H	E	H	E	E(X)		EV

All attachments/enclosures must be in the Norwegian language

Memorandum of association/minutes from general meeting, articles of association, articles of partnership jointly owned shipping company agreement

- A Memorandum of association/articles of association
- A2 Opening balance sheet
- A3 Construction and funding plan
- A4 Opening balance sheet signed by the founders
- A5 Restructuring plan pursuant to section 147 of the Cooperative Society Act
- B Document showing decision about foundation
- B2 Petition to convert to individual units with official registration stamp
- C Articles of association/updated articles of partnership
- D Updated and signed articles of partnership
- D2 Updated and signed jointly owned shipping company agreement
- E Minutes from certified body showing information reported
- E2 Minutes from authorized body in the enterprise showing decision to establish activities in Norway
- E3 If the notification is only signed by the board of directors or the general manager elected/appointed for the activities in Norway, minutes from authorized body must be attached showing election/appointment
- E4 Explanation, if this is required; see section 2-6 of the Limited Liability Companies Act/section 2-6 of the Public Limited Liability Companies Act. The explanation must be signed by the founders.
- E5 Explanation, if this is required; see sections 10–2, 13–10, 14–4, 15–1 of the Limited Liability Companies Act / sections 10–2, 13–10, 14–4, 15–1 of the Public Limited Liability Companies Act. The explanation must be signed by the founders.
- E6 Explanation, if this is required; see section 108 of the Cooperative Society Act.
- F Minutes from general meeting/partnership meeting/authorized body showing decision and election of liquidation committee
- G Minutes from authorized body showing election of auditor
- H Minutes from general meeting/partnership meeting/authorized body showing decision to approve revised liquidation accounts
- I Minutes showing election of board and/or auditor, if elections are required

Minutes of board meeting

- J Minutes showing the decision
- J2 Minutes of board meeting showing the decision. In the event of parent/subsidiary merger, from the board of all participating enterprises
- J3 Last annual accounts, annual report and auditor's report, see sections 147 and 148 of the Cooperative Society Act

Confirmation from auditor

- K Declaration of acceptance
- K2 The opening balance sheet has been drawn up in accordance with the rules in the Accounting Act
- K3 Confirmation of explanation (as indicated in E4, E5 and E6) in cases where the enterprise is under the auditing obligation
- L Payment of capital. NOTE! The declaration must be the original.
Foundation: The basic capital has been placed at the disposal of the board.
Cooperative society: Any contribution is paid up in full. A financial institution may instead issue the declaration if the contribution is exclusively made in cash.
- M Capital reduction is used to cover losses that cannot be covered in any other way
- N Relation to creditors does not hinder implementation
- N2 Declaration of value for assets

Declaration from general partners

- O Consent to register in the Register of Business Enterprises. (Consent may be seen from the form, the content of the partnership agreement/minutes or separate declarations.)
- P Consent to withdraw from the Register of Business Enterprises. (Consent may be seen from the form, the content of the partnership agreement/minutes or separate declarations.)

Declaration from members of the board

- R** Relation to creditors does not hinder implementation
- S** If the capital subscription is the result of an offer to subscribe to securities that comes under the prospectus obligation pursuant to section 7-2 of the Securities Trading Act, and must be forwarded to the Stock Exchange pursuant to sections 7-7 and 7-8 of the Securities Trading Act, the prospectus and other subscription material must be attached. A declaration from those under the obligation to report must also be attached confirming that subscription material has been submitted to the Stock Exchange pursuant to sections 7-7 and 7-8 of the Securities Trading Act, or a copy of a letter from the Oslo Stock Exchange that the prospectus has been registered.
- T** The basic fund is fully paid up
- U** Declaration of acceptance from newly elected members of the board who have not signed the notification

Declarations/Printouts from others

- V** Approval from the Norway's Financial Supervisory Authority
- V2** Confirmation that the Ministry has approved the dissolution
- V3** Approval from the Norwegian Gaming and Foundation Authority in the case of merger/demerger that comes under sections 103 (2) or 120 (2) of the Cooperative Society Act. When restructuring, cf. section 150 of the Cooperative Society Act
- W** Copy of notification to the enterprise
- X** Registration document from foreign register of business enterprises
- Y** Declaration from the Norwegian VAT representative that she/he has accepted the assignment
- H2** Documentation that the creditors have been notified, for example an advertisement clip
- Z** Merger plan with attachments, cf. section 10-2 of the Housing Cooperative Act and sections 9-4 and 9-5 of the House-building Cooperative Act
- Z2** Merger plan with attachments, cf. section 10-7 of the Housing Cooperative Act

Implementation of demerger of housing cooperatives

All enterprises must submit notification at the time of implementation.

Acquirer: AKA2K2A3U. Transferor: No attachments, or if the demerger causes a change in the articles of association: CE.

Implementation of demerger in cooperative societies

All enterprises must submit notification at the time of implementation.

Merger on takeover: Acquirer: No attachments, or if the demerger causes a change in the articles of association: CE.

Transferor: No attachments.

Merger on new establishment: Acquirer: A(E6A4GK3)U. Transferor: No attachment

Parent/subsidiary merger: Acquirer: No attachments, or if the demerger causes a change in the articles of association: CE.

Transferor: No attachments.

Implementation of demerger in cooperative societies

All enterprises must submit notification at the time of implementation.

Demerger by separating part of the enterprise: Existing acquirer: No attachments, or if the demerger causes a change in the articles of association: CE. Acquirer established at the demerger: A(E6A4GK3)U.

Transferor: No attachments, or if the demerger causes a change in the articles of association: CE.

Liquidation demerger: Existing acquirer: No attachments, or if the demerger causes a change in the articles of association: CE.

Acquirer established on the demerger: A(E6A4GK3)U. Transferor: No attachments, or if the demerger causes a change in the articles of association: CE.



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