



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	9279-18
<b>Date:</b>	August 30, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: Norway Security: Marine Harvest ASA CUSIP: 56824R205 <b><u>Record Date: 09/04/2018 Payable Date: 09/17/2018</u></b> <b><u>Quick Refund CA Web Instructions Deadline: 09/21/2018 8:00 PM ET</u></b>

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

The ADR Depositories and GlobeTax always endeavor to provide the marketplace with as much time as possible to file At-Source refunds in markets where this type of service is available.

In certain situations, short deadlines imposed by our agents in the local markets necessitates a one day EDS window, most notably in Norway. We continue to work with our local market agents and Issuers to provide the marketplace with the maximum amount of time to make EDS elections.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

**Important Legal Information:** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*


**MARINE HARVEST ASA** has announced a cash dividend and Citibank acts as Depository for the Depository Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC.

On DR Pay Date, all holders will receive this dividend net of the full Norwegian statutory withholding tax of 25% with the possibility to reclaim as outlined in this Notice.

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DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	NORWAY
<b>ISSUE</b>	MARINE HARVEST ASA
<b>CUSIP#</b>	56824R205
<b>UNDERLYING ISIN</b>	NO0003054108
<b>DEPOSITARY</b>	CITI
<b>ADR RECORD DATE</b>	SEPTEMBER 4, 2018
<b>ORD PAY DATE</b>	SEPTEMBER 10, 2018
<b>ADR PAY DATE</b>	SEPTEMBER 17, 2018
<b>RATIO (DR to ORD)</b>	1:1
<b>ORD RATE</b>	NOK 2.60
<b>STATUTORY WITHHOLDING RATE</b>	25%
	NOT AVAILABLE

**QUICK REFUND PROCESS ONLY – CA WEB ELECTION DEADLINE IS SEPTEMBER 21, 2018  
8:00 P.M. EST**

## FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
<b>QUICK REFUND</b>	POST-RAS PROCESS APPROX. PAYMENT 6-8 WEEKS FOLLOWING PAYABLE DATE	DTC	NO FEE	UP TO \$0.0035 PER DR	N/A	SEPTEMBER 21, 2018 8:00 P.M. EST
<b>LONG FORM</b>	POST PAY DATE; ONGOING	CHECK OR ACH	NO FEE	UP TO \$0.005 PER DR	\$25.00	OCTOBER 31, 2023

## ELIGIBILITY MATRIX – QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>UNFAVORABLE 25%</b>	0%	ANY SHAREHOLDER NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY  CHARITIES, PENSIONS, RICS, TRUST FUNDS, AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY <b><u>DO NOT MEET</u></b> ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND	NONE	N/A
<b>FAVORABLE 15%</b>	10%	INDIVIDUALS, CORPORATIONS, GRANTOR TRUSTS AND ULTIMATE BENEFICIAL OWNER ENTITIES DOMICILED IN COUNTRIES WITH 15% WITHHOLDING TAX TREATIES.  ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, ARUBA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BENIN, BES ISLANDS, BOSNIA AND HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COTE D'IVOIRE, CURACAO, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAEROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAMAICA, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAWI, MALTA, MEXICO, MONTENEGRO, MOROCCO, NEPAL, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, QATAR, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	NONE	N/A

## ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>EXEMPT 0% (EEA COMPANIES)</b>	25%	<p>NORWEGIAN PUBLIC LIMITED COMPANIES AND OTHER COMPANIES OF THE SAME STANDING WHO ARE THE REAL BENEFICIAL OWNER.</p> <p>THE TAX EXEMPTION MODEL ALSO APPLIES TO FOREIGN COMPANIES ETC, OF THE SAME STANDING AS NORWEGIAN COMPANIES AS MENTIONED IN THE PROVISION, DOMICILED IN AN EEA COUNTRY.</p>	<ol style="list-style-type: none"> <li>1. CLAIM COVER LETTER</li> <li>2. NORWEGIAN TAX RECLAIM LETTER</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. IRS FORM 6166 / CERTIFICATE OF RESIDENCE</li> <li>5. PROOF OF SIGNING AUTHORIZATION (POA)</li> <li>6. NON-INDIVIDUAL QUESTIONNAIRE</li> <li>7. PLAN DOCUMENTS</li> <li>8. ATTESTATION</li> <li>9. RECLAIM DETAIL SPREADSHEET</li> <li>10. ADDITIONAL AUTHORIZATION</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – TAX AUTHORITY</li> <li>5. YES – DTC PARTICIPANT</li> <li>6. N/A</li> <li>7. N/A</li> <li>8. YES – BENEFICIAL OWNER</li> <li>9. YES – BENEFICIAL OWNER</li> <li>10. YES – BENEFICIAL OWNER</li> </ol>
<b>FAVORABLE 15%</b>	10%	<p>ALBANIA, ARGENTINA, AUSTRALIA, AUSTRIA, AZERBAIJAN REPUBLIC, BANGLADESH, BARBADOS, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FAEROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GREENLAND, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, JAMAICA, JAPAN, KAZAKHSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MALTA, MEXICO, MOROCCO, NEPAL, NETHERLANDS, NEW ZEALAND, PAKISTAN, POLAND, PORTUGAL, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, THAILAND, UGANDA, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA</p>	<ol style="list-style-type: none"> <li>1. CLAIM COVER LETTER</li> <li>2. NORWEGIAN TAX RECLAIM LETTER</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. IRS FORM 6166 / CERTIFICATE OF RESIDENCE</li> <li>5. PROOF OF SIGNING AUTHORIZATION (POA)</li> <li>6. NON-INDIVIDUAL QUESTIONNAIRE*</li> <li>7. PLAN DOCUMENTS*</li> <li>8. ATTESTATION</li> <li>9. RECLAIM DETAIL SPREADSHEET</li> <li>10. ADDITIONAL AUTHORIZATION</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – TAX AUTHORITY</li> <li>5. YES – DTC PARTICIPANT</li> <li>6. N/A</li> <li>7. N/A</li> <li>8. YES – BENEFICIAL OWNER</li> <li>9. YES – BENEFICIAL OWNER</li> <li>10. YES – BENEFICIAL OWNER</li> </ol>

Note: All documents listed in **BLUE font** are generated by GlobeTax's ESP website after submission of beneficial owner data.

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER (EXHIBIT B)	Cover Letter on participant letterhead summarizing entire claim: Beneficial Owners, addresses, Tax IDs, & DR amounts, etc.
NORWEGIAN TAX RECLAIM LETTER (EXHIBIT C)	Letter transferring individual claim to Citibank
CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D)	Document certifying the dividend was paid to the beneficial owner, less withholding tax.
IRS FORM 6166	<a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency</a>
CERTIFICATE OF RESIDENCE (NON-U.S. TREATY COUNTRIES)	A document confirming residency of the beneficial owner domiciled within a treaty country. This must be signed by and bear the stamp or seal of the local tax authority.
PROOF OF SIGNING AUTHORIZATION (POA) (EXHIBIT E)	Signing authorization (or Power of Attorney) authorizing the DTC participant's ability to sign for their beneficial owners.
NON-INDIVIDUAL QUESTIONNAIRE* (EXHIBIT F)	Questionnaire to be completed by the beneficial owner
PLAN DOCUMENTS	Any document which would aid in the defining the legal nature of the beneficial owner in their country of domicile
ATTESTATION (EXHIBIT G)	Beneficial owner confirmation authorizing a reclaim for the specific dividend.
DECLARATION OF BENEFICIAL OWNER (EXHIBIT H)	Spreadsheet listing all details of the specific reclaim.
ADDITIONAL AUTHORIZATION LETTER (EXHIBIT I)	Additional signing authorization directly from the ultimate beneficial owner.

## CONTACT DETAILS

PRIMARY CONTACT	TONY OYUNBAZAR
PHONE NUMBER	1-212-747-9100
FAX NUMBER	1-212-747-0029
EMAIL ADDRESS	<a href="mailto:TONY_OYUNBAZAR@GLOBETAX.COM">TONY_OYUNBAZAR@GLOBETAX.COM</a>
GROUP EMAIL	<a href="mailto:NORWAYESP@GLOBETAX.COM">NORWAYESP@GLOBETAX.COM</a>
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	LAURA GALLO

# ESP

powered by **GLOBETAX**

**Citibank offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to Citibank and creates applicable documentation on the Participants behalf.**

**Submit the data online through the web site below, print out the document on letterhead, sign, and mail to Citibank / GlobeTax.**

**These claims should be submitted through the following web site. (Requires a one-time registration)**

<https://ESP.GlobeTax.com>

**Please contact [support@globetax.com](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**

## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND QUESTIONS

What is the Quick Refund process?	The Quick Refund is a limited opportunity post payable CA Web window.
Will I be paid through DTC for claims submitted through the Quick Refund process?	Yes, you will be paid by via DTC.
Once I submit a Quick Refund claim, how long will it take to be paid?	It should generally occur within approximately 4 months.

### LONG FORM QUESTIONS

How long does it take for payment on Long Form claims?	Approximately 18-24 months.
Does the Long Form process have a minimum position requirement per beneficial owner?	No, all claims will be processed. However, there is a minimum fee of \$25 per beneficial owner.
What will the fee be if a beneficial owner's claim is for less than \$50?	Citibank is willing to split the reclaimed funds 50/50 for any beneficial owner reclaiming less than \$50.
Will I be paid through DTC for claims submitted through the Long Form process?	No, you will be paid by check.
Can I reclaim the withholding tax if I have elected stock instead of cash?	Yes, the dividend payment is treated as a cash dividend with option of new shares, hence reclaims should be submitted using the cash option rate.

**Warning and Disclaimer:**

*The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.*

## FORMS AND ATTACHMENTS

*\*Double click on respective icon to view attachment.*

### EXHIBITS B-I

*\*\*For Non-ESP users ONLY*



Exhibit B-I.pdf