



*Important Notice*  
The Depository Trust Company

|                   |  |
|-------------------|--|
| <b>B #:</b>       | 1593-13  |
| <b>Date:</b>      | September 5, 2014  |
| <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>***ONE DAY CUTOFF***</b><br><u>Tax Relief</u> – Country: Norway<br><b>Marine Harvest ASA CUSIP: 56824R205</b><br><u>Record Date: 09/08/2014</u> <u>Payable Date: 09/22/2014</u><br><u>EDS Cut-Off: 09/09/2014 8:00 PM (EST)</u> |

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.

**\*\*\*Please note: The window period to make EDS elections will only be open for one day.\*\*\***

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.*

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Non-Confidential

**PLEASE NOTE: 1 DAY EDS WINDOW**



**MARINE HARVEST ASA** has announced a cash dividend (subject board to approval). Citibank, N.A. acts as the Depositary for the company's American Depositary Receipt ("DR") program.

Using DTC's Elective Dividend System ("EDS") function over the Participant Terminal System ("PTS"), participants may certify all or a portion of their position entitled to the applicable withholding tax rates. Use of EDS will permit entitlement amounts to be paid through DTC.

On **September 22, 2014** all U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the "RELIEF AT SOURCE ("EDS") Eligibility Matrix". All non-U.S. holders and uncertified holders will receive this dividend net of the full NORWEGIAN statutory withholding tax of 25% with the possibility to reclaim as outlined in the "Long Form Eligibility Matrix".

| DIVIDEND EVENT DETAILS                             |                    |
|--|--------------------|
| COUNTRY OF ISSUANCE                                | NORWAY             |
| ISSUE  | MARINE HARVEST ASA |
| CUSIP#   | 56824R205          |
| DEPOSITARY   | CITIBANK, N.A.     |
| DEPOSITARY RECEIPT RECORD DATE                     | SEPTEMBER 8, 2014  |
| DEPOSITARY RECEIPT PAY DATE                        | SEPTEMBER 22, 2014 |
| DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE | TBD                |
| ORD GROSS DIVIDEND RATE ON PAY DATE                | NOK 1.00           |
| RATIO  | 1 ORD : 1 DR       |
| STATUTORY WHT RATE                                 | 25%                |

## CHARGES & DEADLINES

| FILING METHOD           | BATCH                        | PAYMENT METHOD | DEPOSITARY SERVICE CHARGE                    | MINIMUM SERVICE CHARGE PER BENEFICIAL HOLDER | FINAL SUBMISSION DEADLINE (ALL TIMES EST) |
|-------------------------|------------------------------|----------------|--|--|---|
| <b>RELIEF AT SOURCE</b> | PAYMENT ON DR PAY DATE       | VIA DTC/EDS    | UP TO \$0.005 PER DEPOSITARY RECEIPT ("DR")  | \$0  | SEPTEMBER 9, 2014, 8PM EST                |
| <b>QUICK REFUND</b>     | APROX. PAYMENT NOVEMBER 2014 | CHECK          | UP TO \$0.0075 PER DEPOSITARY RECEIPT ("DR") | \$25   | OCTOBER 10, 2014, 8PM EST                 |
| <b>LONG FORM</b>        | POST PAY DATE, ONGOING       | CHECK          | UP TO \$0.0075 PER DEPOSITARY RECEIPT ("DR") | \$25   | OCTOBER 31, 2017 8PM EST                  |

## RELIEF AT SOURCE/ QUICK REFUND ("EDS") ELIGIBILITY MATRIX

| RATE DESCRIPTION                   | RECLAIM RATE | ELIGIBLE RESIDENTS  | DOCUMENTATION REQUIRED |
|------------------------------------|--------------|---|------------------------|
| <b>UNFAVORABLE - 25%</b>           | <b>0%</b>    | <ul style="list-style-type: none"> <li>ANY SHAREHOLDER NOT DOMICILED IN A JURISDICTION LISTED AS HAVING A DOUBLE TAXATION TREATY WITH NORWAY.</li> <li>CHARITIES, PENSIONS, RICS, TRUST FUNDS, AND SIMILAR ENTITIES MUST ELECT AT THE UNFAVORABLE RATE AS THEY DO NOT MEET ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND. <b>(PLEASE SEE FAQs: RELIEF AT SOURCE QUESTIONS).</b></li> </ul> | NONE                   |
| <b>FAVORABLE - 15% (AT SOURCE)</b> | <b>10%</b>   | <b>PLEASE SEE COUNTRIES WITH 15% WITHHOLDING TAX TREATIES (ALSO, SEE #2 ABOVE)</b>  | NONE                   |

PARTICIPATING IN RELIEF AT SOURCE IS WHOLLY VOLUNTARY AND DISCRETIONARY, HOWEVER, IT IS THE ONLY WAY TO OBTAIN THE REDUCED WITHHOLDING TAX RATE ON THE PAYABLE DATE.

## LONG FORM ELIGIBILITY MATRIX

| RATE DESCRIPTION  | RECLAIM RATE | ELIGIBLE RESIDENTS   | DOCUMENTATION REQUIRED  |
|---|--------------|--|---|
| <b>FAVORABLE - 15%<br/>(LONG FORM)</b>                                      | <b>10%</b>   | <b>PLEASE SEE:<br/>COUNTRIES WITH 15%<br/>WITHHOLDING TAX<br/>TREATIES</b>   | 1) CLAIM COVER LETTER<br>2) NORWEGIAN TAX RECLAIM LETTER<br>3) CERTIFICATE OF DIVIDEND PAYMENT<br>4) IRS FORM 6166 / CERTIFICATION OF RESIDENCY<br>5) PROOF OF SIGNING AUTHORIZATION (POA)<br>6) NON-INDIVIDUAL QUESTIONNAIRE*<br>7) PLAN DOCUMENTS*<br>8) ATTESTATION<br>9) RECLAIM DETAIL SPREADSHEET<br>* - FOR NON-INDIVIDUALS ONLY |
| <b>EXEMPT - 0%<br/>(EEA COMPANIES)<br/>POST-PAY DATE<br/>LONG FORM ONLY</b> | <b>25%</b>   | NORWEGIAN PUBLIC LIMITED COMPANIES AND OTHER COMPANIES OF THE SAME STANDING WHO ARE THE REAL BENEFICIAL HOLDER. 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. | PLEASE CONTACT CITIBANK, N.A. / GLOBETAX, FOR INFORMATION REGARDING FILING FOR THE EXEMPT RATE FOR EEA COMPANIES VIA LONG FORM PROCESS.   |

### COUNTRIES WITH 15% WITHHOLDING TAX RATES (10% RECLAIM AMOUNT)

|                     |                     |                 |
|---------------------|---------------------|-----------------|
| ALBANIA             | GERMANY             | PAKISTAN        |
| ARGENTINA           | GREENLAND           | POLAND          |
| AZERBAIJAN REPUBLIC | ICELAND             | PORTUGAL        |
| AUSTRALIA           | INDONESIA           | SERBIA          |
| AUSTRIA             | IRELAND             | SINGAPORE       |
| BANGLADESH          | ISRAEL              | SLOVAK REPUBLIC |
| BARBADOS            | ITALY               | SLOVENIA        |
| BELGIUM             | IVORY COAST         | SOUTH AFRICA    |
| BULGARIA            | JAMAICA             | SOUTH KOREA     |
| CANADA              | JAPAN               | SPAIN           |
| CHILE               | KAZAKHSTAN          | SRI LANKA       |
| CHINA               | LATVIA              | SWEDEN          |
| CROATIA             | LITHUANIA           | SWITZERLAND     |
| CZECH REPUBLIC      | LUXEMBOURG          | THAILAND        |
| DENMARK             | MALTA               | UGANDA          |
| EGYPT               | MEXICO              | UKRAINE         |
| ESTONIA             | MOROCCO             | UNITED KINGDOM  |
| FAEROE ISLANDS      | NEPAL               | UNITED STATES   |
| FINLAND             | NETHERLAND ANTILLES | VIETNAM         |
| FRANCE              | NETHERLANDS         | ZAMBIA          |
| GAMBIA              | NEW ZEALAND         |                 |

## DESCRIPTION OF VARIOUS DOCUMENTATION (QUICK & LONG FORM ONLY)

| DOCUMENT NAME   | DESCRIPTION  | ORIGINAL / COPY | SIGNATURE REQUIREMENT |
|---|--|-----------------|-----------------------|
| <b>EDS ADJUST LETTER<br/>(QUICK REFUND ONLY)</b>            | <b>ONLY FOR QUICK FILING:</b> THIS LETTER LISTS BOTH THE ORIGINAL EDS ELECTION, AND THE REQUESTED POST EDS WINDOW ADJUSTED NUMBERS FOR THE QUICK REFUND. <b>(EXHIBIT A)</b>      | ORIGINAL        | DTC PARTICIPANT       |
| <b>LONG FORM COVER LETTER</b>                               | COVER LETTER ON PARTICIPANT LETTERHEAD SUMMARIZING ENTIRE CLAIM: BENEFICIAL HOLDERS, ADDRESSES, TAX IDs, & DR AMOUNTS, ETC. <b>(EXHIBIT B)</b>                                   | ORIGINAL        | DTC PARTICIPANT       |
| <b>NORWEGIAN TAX RECLAIM LETTER</b>                         | LETTER TRANSFERRING INDIVIDUAL CLAIM TO CITIBANK, N.A. <b>(EXHIBIT C)</b>  | ORIGINAL        | DTC PARTICIPANT       |
| <b>CERTIFICATE OF DIVIDEND PAYMENT</b>                      | DOCUMENT CERTIFYING THE DIVIDEND WAS PAID TO THE BENEFICIAL HOLDER, LESS WITHHOLDING TAX. <b>(EXHIBIT D)</b>   | ORIGINAL        | DTC PARTICIPANT       |
| <b>IRS FORM 6166 (U.S. ONLY)</b>                            | ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL HOLDER. IT MUST BE ISSUED FOR THE TAX YEAR OF THE DIVIDEND EVENT. | ORIGINAL        | IRS REPRESENTATIVE    |
| <b>CERTIFICATE OF RESIDENCY (NON-U.S. TREATY COUNTRIES)</b> | A DOCUMENT CONFIRMING RESIDENCY OF THE BENEFICIAL HOLDER DOMICILED WITHIN A TREATY COUNTRY. THIS MUST BE SIGNED BY AND BEAR THE STAMP OR SEAL OF THE LOCAL TAX AUTHORITY         | ORIGINAL        | TAX AUTHORITY         |
| <b>PROOF OF SIGNING AUTHORIZATION (POA)</b>                 | SIGNING AUTHORIZATION (OR POWER OF ATTORNEY) AUTHORIZING THE DTC PARTICIPANT'S ABILITY TO SIGN FOR THEIR BENEFICIAL HOLDERS <b>(EXHIBIT E)</b>                                   | ORIGINAL        | DTC PARTICIPANT       |
| <b>NON-INDIVIDUAL QUESTIONNAIRE</b>                         | QUESTIONNAIRE TO BE COMPLETED BY THE BENEFICIAL HOLDER <b>(EXHIBIT F)</b>  | COPY            | N/A                   |
| <b>PLAN DOCUMENTS (NON-INDIVIDUALS ONLY)</b>                | ANY DOCUMENT, SUCH AS ARTICLES OF ASSOCIATION, WHICH WOULD AID IN DEFINING THE LEGAL NATURE OF THE BENEFICIAL HOLDER IN THEIR COUNTRY OF DOMICILE.                               | COPY            | N/A                   |
| <b>ATTESTATION</b>  | BENEFICIAL HOLDER CONFIRMATION AUTHORIZING A RECLAIM FOR THE SPECIFIC DIVIDEND <b>(EXHIBIT G)</b>  | ORIGINAL        | BENEFICIAL HOLDER     |
| <b>ADDITIONAL AUTHORIZATION LETTER</b>                      | ADDITIONAL SIGNING AUTHORIZATION, DIRECTLY FROM THE ULTIMATE BENEFICIAL HOLDER. <b>(EXHIBIT H)</b>   | ORIGINAL        | BENEFICIAL HOLDER     |
| <b>RECLAIM DETAIL SPREADSHEET</b>                           | SPREADSHEET LISTING ALL DETAILS OF THE SPECIFIC RECLAIM <b>(EXHIBIT I)</b>   | ORIGINAL        | BENEFICIAL HOLDER     |

## FREQUENTLY ASKED QUESTIONS (FAQs)

### RELIEF AT SOURCE QUESTIONS

| QUESTION  | ANSWER  |
|---|---|
| IS THERE A RELIEF AT SOURCE PROCESS FOR THIS EVENT?   | YES, PLEASE ELECT FAVORABLE POSITION VIA EDS.   |
| WHAT DOCUMENTATION DO I NEED TO SUBMIT TO CITIBANK, N.A. / GLOBETAX TO RECEIVE THE FAVORABLE RATE VIA EDS?        | NONE.   |
| IS THE RELIEF AT SOURCE PROCESS FREE OF CHARGE?   | NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.005 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO CITIBANK, N.A. MAY BE SHARED WITH ITS AGENTS.                      |
| IS THE PROCESS FOR TAX RELIEF OFFERED BY CITIBANK, N.A. AN OPTIONAL PROCESS?                                      | YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.   |
| MAY NORWEGIAN RESIDENTS BENEFIT FROM THE FAVORABLE RATE   | NO, THEY MAY NOT.   |
| WHY MUST CHARITIES, PENSIONS, RICS, MULTI-HOLDER TRUST FUNDS, AND SIMILAR ENTITIES ELECT AT THE UNFAVORABLE RATE? | <p>THE NORWEGIAN TAX AUTHORITY HAS DETERMINED THAT BENEFICIAL HOLDERS WHO ARE NOT SUBJECT TO TAX IN THEIR DOMICILED COUNTRY, OR WHO ARE NOT THEMSELVES THE ULTIMATE BENEFICIAL HOLDER, DO NOT MEET ELIGIBILITY REQUIREMENTS TO CLAIM A REFUND.</p> <p>IF THE PARTICIPANT WISHES TO SUBMIT A LONG FORM CLAIM ON BEHALF OF THESE HOLDERS, CITIBANK, N.A. IN C/O GLOBETAX MAY, AT OUR DISCRETION, STILL ATTEMPT TO FILE THE CLAIM IN HOPES THAT THIS INTERPRETATION OF THE TREATY WILL BE REEVALUATED.</p> |

## FREQUENTLY ASKED QUESTIONS (FAQs) (CONTINUED)

### QUICK REFUND QUESTIONS

| QUESTION  | ANSWER  |
|---|---|
| WHAT IS THE QUICK REFUND PROCESS?   | THE QUICK REFUND IS A LIMITED OPPORTUNITY, POST EDS WINDOW, FOR PARTICIPANTS WHO MISSED THE EDS WINDOW TO ELECT, OR WISH TO INCREASE THEIR FAVORABLE POSITION.  |
| DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO CITIBANK, N.A. IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS? | YES, YOU MUST SEND CITIBANK, N.A. IN C/O GLOBETAX A SIGNED ORIGINAL EDS ADJUST LETTER ON PARTICIPANT LETTERHEAD.  |
| WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?                                 | NO, YOU WILL BE PAID BY CHECK.  |
| ONCE I SUBMIT A QUICK REFUND CLAIM, HOW LONG WILL IT TAKE TO BE PAID?   | IT SHOULD GENERALLY OCCUR WITHIN APPROXIMATELY 4 MONTHS.  |
| IS THE QUICK REFUND PROCESS FREE OF CHARGE?   | NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.01 PER DR FOR QUICK REFUND WITH A MINIMUM OF \$25.00, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO CITIBANK, N.A. MAY BE SHARED WITH ITS AGENTS. |
| IS THE QUICK REFUND PROCESS FOR TAX RELIEF OFFERED BY CITIBANK, N.A. AN OPTIONAL PROCESS?                         | YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.   |

## FREQUENTLY ASKED QUESTIONS (FAQs) (CONTINUED)

### LONG FORM QUESTIONS

| QUESTION  | ANSWER  |
|---|---|
| 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 HOLDER?   | NO, ALL CLAIMS WILL BE PROCESSED, THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL HOLDER.  |
| WHAT WILL THE FEE BE IF A BENEFICIAL HOLDER'S CLAIM IS FOR LESS THAN \$50?              | CITIBANK, N.A. IS WILLING TO SPLIT THE RECLAIMED FUNDS 50/50 FOR ANY BENEFICIAL HOLDER 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.  |
| IS THE LONG FORM PROCESS FREE OF CHARGE?  | NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.01 PER DR FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO CITIBANK, N.A. MAY BE SHARED WITH ITS AGENTS. |
| IS THIS LONG FORM PROCESS FOR TAX RELIEF OFFERED BY CITIBANK, N.A. AN OPTIONAL PROCESS? | YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.   |



## CONTACT DETAILS

|                       |  |
|-----------------------|--|
| PRIMARY CONTACT       | JENNY LIN                              |
| DOMESTIC PHONE (U.S.) | 1-800-628-4646                         |
| DOMESTIC FAX (U.S.)   | 1-800-633-4646                         |
| INTERNATIONAL PHONE   | 1-212-747-9100                         |
| INTERNATIONAL FAX     | 1-212-747-0029                         |
| EMAIL ADDRESS         | JENNY_LIN@GLOBETAX.COM                 |
| COMPANY               | CITIBANK, N.A. / GLOBETAX              |
| STREET ADDRESS        | 90 BROAD STREET 16 <sup>TH</sup> FLOOR |
| CITY/STATE/ZIP        | NEW YORK, NY 10004                     |
| ADDITIONAL CONTACTS   | STEPHANIE URUGUTIA                     |
|                       |  |

## SPECIAL NOTE

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

## DISCLAIMER

### Indemnification

Citibank, N.A. is not liable for failure to secure the relief-at-source and any funds erroneously received shall be immediately returned to Citibank, N.A., including any interest, additions to tax or penalties thereon. In addition, the Participant will agree to indemnify, defend, hold and save Citibank, N.A., the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Citibank, N.A. against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. This is not tax advice. Please consult your tax advisor.

**ALL FORMS FROM THIS POINT ON REFER TO EITHER THE QUICK RECLAIM OR THE LONG FORM RECLAIM PROCESSES, AND ARE NOT REQUIRED FOR THE EDS ELECTION PROCESS, UNLESS REQUESTED IN AN AUDIT.**

**EXHIBIT A – EDS ADJUST LETTER (QUICK REFUND ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

\_\_\_\_\_  
 (Date)  
 CITIBANK, N.A. / GLOBETAX  
 90 Broad Street-16<sup>th</sup> Floor  
 New York, NY 10004-2205  
 Attn: Norwegian Tax Reclaims

We, \_\_\_\_\_, hereby certify that the below indicated shares of **MARINE HARVEST ASA (CUSIP 56824R205)**, held over the Record Date of **September 8, 2014**, are entitled to the Favorable rate of 15% tax withheld at source on DR Pay Date of **September 22, 2014**. These shares are eligible for relief at source under the provisions of the United States – Norway Income Tax Treaty Convention.

**By certifying for the applicable withholding tax rate, we certify that the criteria listed below have been met.**

The Participant has determined that the beneficial holder of the shares (individual or legal entity) is a resident of the United States or another country that is eligible for the 15% Norwegian withholding tax rate as specified in the Important Notice.

If requested by the Norwegian Tax Authorities (directly or indirectly), the Participant agrees to provide Citibank, N.A. with any of the following information/documentation respecting each beneficial holder for whom a reduced tax rate has been elected: the full names, complete addresses, the countries of residence for tax purposes, dates of birth, taxpayer identification numbers (including social security numbers), as well as the number of depositary receipts for which the reduced rate of withholding tax was certified, the rate that was applied, and any other information that may be reasonably requested, including possibly an IRS certification of U.S. residence on Form 6166.

**Security Name:** MARINE HARVEST ASA (CUSIP 56824R205)

|                           | ORIGINAL EDS ELECTIONS | REVISED ELECTIONS |
|---------------------------|------------------------|-------------------|
| <b>FAVORABLE (85%):</b>   | _____ DRs              | _____ DRs         |
| <b>UNFAVORABLE (75%):</b> | _____ DRs              | _____ DRs         |

PAYMENT ADDRESS \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Indemnification**

Citibank, N.A. is not liable for failure to secure the relief-at-source and any funds erroneously received shall be immediately returned to Citibank, N.A., including any interest, additions to tax or penalties thereon. In addition, the Participant will agree to indemnify, defend, hold and save Citibank, N.A., the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Citibank, N.A. against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. This is not tax advice. Please consult your tax advisor.

Certified By \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Signature \_\_\_\_\_ NAME \_\_\_\_\_  
 \_\_\_\_\_ Phone: \_\_\_\_\_  
 \_\_\_\_\_ TITLE \_\_\_\_\_  
 \_\_\_\_\_ DTC PARTICIPANT NUMBER \_\_\_\_\_

**EXHIBIT B – FORMAT COVER LETTER (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

\_\_\_\_\_  
(Date)

Citibank, N.A. / GlobeTax  
90 Broad Street-16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: Norwegian Tax Reclaims

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Norwegian DRs. We **[NAME OF DTC PARTICIPANT]**, also identified as DTC participant number **[DTC PARTICIPANT NUMBER]**, hereby state that each beneficial holder cited below held the respective amount of shares on the record date of **8-SEPTEMBER-2014** for the security **MARINE HARVEST ASA**.

Below is the list of beneficial holders and their holdings, which total **[TOTAL # OF DRs CITED BELOW]** DRs. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial holder. **The ratio is   1   Depository Receipt to   1   Ordinary share.** The information is as follows:

| <u>Beneficial Holder Name</u> | <u>Address</u> | <u>Taxpayer I.D. Number</u> | <u># of DRs</u> | <u># of ORDs</u> |
|-------------------------------|----------------|-----------------------------|-----------------|------------------|
| 1)                            |                |                             |                 |                  |
| 2)                            |                |                             |                 |                  |
| 3)                            |                |                             |                 |                  |
| 4) etc.                       |                |                             |                 |                  |

We ask that Citibank, N.A. apply to the Norwegian Tax Authorities for the reduced withholding tax rate on the above beneficial holders' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

**Indemnification**

Citibank, N.A. is not liable for failure to secure the relief-at-source and any funds erroneously received shall be immediately returned to Citibank, N.A., including any interest, additions to tax or penalties thereon. In addition, the Participant will agree to indemnify, defend, hold and save Citibank, N.A., the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Citibank, N.A. against any and all damages arising out of or relating to the information provided by the undersigned in, or in connection with this document. This is not tax advice. Please consult your tax advisor.

Certified By  
Authorized  
Signature

\_\_\_\_\_  
NAME Date: \_\_\_\_\_

\_\_\_\_\_  
TITLE Phone: \_\_\_\_\_

\_\_\_\_\_  
DTC PARTICIPANT NUMBER

PAYMENT ADDRESS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**EXHIBIT C – NORWEGIAN TAX RECLAIM LETTER (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

\_\_\_\_\_  
(Date)

CITIBANK, N.A. / GLOBETAX  
90 Broad Street - 16th Floor  
New York, New York 10004  
Attn: Norwegian Tax Reclaims

RE: Issue: MARINE HARVEST ASA CUSIP #: 56824R205  
DR Record Date: SEPTEMBER 8, 2014 DR Payable Date: SEPTEMBER 22, 2014  
DTC Participant #: \_\_\_\_\_ Total DR Shares on Record Date: \_\_\_\_\_  
Beneficial Holder Name: \_\_\_\_\_  
Beneficial Holder Address: \_\_\_\_\_  
Type of Account: \_\_\_\_\_ DR Shares held: \_\_\_\_\_  
Gross Dividend Paid (NOK): \_\_\_\_\_ Ordinary Shares held: \_\_\_\_\_  
W/H Tax Amount (NOK): \_\_\_\_\_ Ratio: 1 DR = 1 ORD  
10% Amount Claimed (NOK): \_\_\_\_\_  
Beneficial Holder Type (i.e.: individual, trust, investment fund, corporation, foundation, charity):

**Enclosed are the following documents required to file a Norwegian tax reclaim (please check):**

- \_\_\_\_ Copy of relevant portion(s) of the trustee/custodial agreement or Power of Attorney allowing DTC Participant to sign on behalf of the beneficial holder.
- \_\_\_\_ IRS Form 6166 or a Treasury Determination Letter or Foreign Tax Authority Certificate
- \_\_\_\_ Certification (Proof of Payment)
- \_\_\_\_ Norway Non-Individual Questionnaire (completed by Beneficial Holder)
- \_\_\_\_ Documentation (such as a Plan Document) which spells out the legal nature of the Beneficial Holder in their home country.
- \_\_\_\_ Attestation
- \_\_\_\_ Reclaim Detail Spreadsheet

We ask that Citibank, N.A., as Depository, apply to the Norwegian Tax Authorities for the reduced withholding tax rate on the above beneficial holder's behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

Sincerely,

\_\_\_\_\_  
(Beneficial Holder/ Trustee/Custodian) Telephone Number: \_\_\_\_\_

(Beneficial Holder/ Trustee/Custodian Address)

**EXHIBIT D – CERTIFICATE OF DIVIDEND PAYMENT (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

**ALL AMOUNTS MUST BE IN NORWEGIAN KRONER (NOK)**

CERTIFICATION OF PAYMENT

[DTC Participant Name] hereby certifies that the following beneficial holder (holding the security **MARINE HARVEST ASA** DRs (CUSIP #56824R205) was a holder of record on **8-SEPTEMBER-2014**. The beneficial holder was paid the dividend less the 25% withholding tax at source and is entitled to the [Refund] % tax refund stipulated under the provisions of the [Country of Residency of the Beneficial Holder] – Norway Income Tax Treaty Convention

We hereby certify that we have paid the dividend to the beneficial holder of the following securities on TBA

Agent: [DTC Participant Name]  
[DTC Participant Number]

Beneficial Holder: [Beneficial Holder Name]  
[B/O Address]  
[B/O City State Zip Code]  
[B/O Country of Residence]

Security: MARINE HARVEST ASA

Ordinary Pay date: 15 SEPTEMBER, 2014

Shares held: [Number of Ordinary Shares Held]

Dividend Rate: 1.00 NOK per share

Gross Dividend: [Gross Dividend]

Amount of Tax Withheld (25%): [Amount of Tax Withheld]

Refund Amount Due ([Reclaim] %): [Amount of Refund]

Certified By  
Authorized Signature [Sign Here] \_\_\_\_\_ Date [Today's Date]

NAME \_\_\_\_\_

TITLE \_\_\_\_\_

INSTITUTION \_\_\_\_\_

**EXHIBIT E – PROOF OF SIGNING AUTHORIZATION (POA) - (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

Date:

Power of Attorney

The undersigned (name of legal representative) is hereby authorized by the (DTC Participant name) to sign on behalf of our client (Beneficial Holder Name) in processing Norwegian Tax Reclaims. This declaration is being made for the purpose of requesting that the Norwegian Tax Administration refund the excess Norwegian tax withheld at its source on income.

This Power of Attorney shall remain in effect until terminated upon five days prior written notice of its intent to terminate.

Company Name:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Stamp with Company stamp or seal)

Depository #: DTC # \_\_\_\_\_

\_\_\_\_\_  
Signature of legal representative

Name: (of legal rep.)

Title:

Date:

Place:

**EXHIBIT F – NON-INDIVIDUAL QUESTIONNAIRE  
(LONG FORM, NON-INDIVIDUALS ONLY)**

**NORWAY NON-INDIVIDUAL CLAIM QUESTIONNAIRE**

**Full Beneficial Holder Name:** \_\_\_\_\_

**Tax ID #:** \_\_\_\_\_

- 1) Does the entity invest its own capital or does it invest capital belonging to other persons or entities, on their behalf?
- 2) Can the investors individually decide how or where the capital is invested?
- 3) If yes, does their decision influence the size of a possible future pension or investment income?
- 4) Are the dividends from Norway redistributed to the investors, are they distributed as dividends or as any other type of income?
- 5) If they are distributed as dividends, are they regarded as Norwegian dividends or as dividends from a <COUNTRY OF RESIDENCE FOR TAX PURPOSES> company?
- 6) We would also like to know who the investors are, i.e. are they private persons, companies or institutions?
- 7) Is the entity open to for instance to <COUNTRY OF RESIDENCE FOR TAX PURPOSES> investors only or may other investors resident for tax purposes outside the <COUNTRY OF RESIDENCE FOR TAX PURPOSES> invest?
- 8) Whereas taxation is concerned, we need information on who is actually taxed on the dividends from Norway as such?
- 9) Who is entitled to the entity's capital if the entity is dissolved?
- 10) Is the entity tax exempt? If so, is it fully or partially exempt?

**EXHIBIT G – ATTESTATION – (LONG FORM ONLY)**  
**THIS DOCUMENT MUST BE PREPARED ON BENEFICIAL HOLDER’S LETTERHEAD**

**NORWEGIAN ATTESTATION ORDINARY TAX RECLAIM**

I/We, **FULL BENEFICIAL HOLDER NAME**, Tax ID **XX-XXXXXXX**, do hereby certify that I/we am/are the beneficial holder of **X,XXX DRs**, representing **X,XXX Ordinary Shares** of **MARINE HARVEST ASA**, Ordinary Pay-date: **15 SEPTEMBER 2014** and that the dividends were received by the below beneficial holder/claimant and tax was withheld at **25%**.

In support to the above certification, I/We further certify that I/We am/are able to document:

1. that I/We am/are a resident of **[TREATY COUNTRY OF RESIDENCE]** (see Certificate of Residency enclosed);
2. that I/We am/are liable to tax in the above country; and
3. that I/We am/are the beneficial holder of the shares and the dividend and that the dividend is accumulated in assets and is part of the taxable income in **[TREATY COUNTRY OF RESIDENCE]** as described above so that the dividend is included in the balance sheet and in the taxable income of claimant.
4. that I/We am/are not a transparent partnership, trust, or estate.
5. that I/We do not have a tax domicile in Norway and/or the company is not registered in Norway.
6. that by signing this document I confirm that I have the corporate power to issue this attestation so that it is valid and legally binding on behalf of the company.

Signed .....

Date .....



**EXHIBIT H – ADDITIONAL SIGNING AUTHORIZATION – (LONG FORM ONLY)**

**AUTHORIZATION LETTER REQUIRED FOR NORWEGIAN TAX RECLAIM FILINGS**

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**Authorization**

**Final Beneficiary Details**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Country of Residence: \_\_\_\_\_

Tax ID # (USA Only): \_\_\_\_\_

Custodian (Participant): \_\_\_\_\_

**Authorization**

The final beneficiary has authorized Citibank, N.A. in C/O GlobeTax, and/or its agents, to submit applications for the reimbursement of Norwegian withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the Norwegian Tax Authority (NTA) in their name.

\_\_\_\_\_  
**Date, Place**

\_\_\_\_\_  
**Signature of party eligible for reimbursement**

