

## Certificate

To exclude sales of goods and services relating to ships from Swedish VAT the vessel should be used on the high seas. High seas are defined as all water that is not part of any country's territorial waters.

The vessel is predominantly used on the high sea if more than 50 % of the total number of voyages carried by the vessel during a year is on the high sea or if more than 50 % of the total distance of the vessels travels in one year goes on the high sea.

This is in accordance with the Swedish VAT Law (1994:200), EU VAT Directive 2006/112/EG and the Swedish Tax Agency's definition in official guideline dated December 21, 2017 (Vessels used on the high seas, Value adds tax, no 202 482304-17/111).

I, as a representative of

Vessel name

IMO no

Certifies that the vessel meets the requirements above.

Date

Company name

Signature

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Printed name