

The Depository Trust Company  
**IMPORTANT**  
ONE DAY EDS WINDOW

**B#:** 3393-08  
**DATE:** April 23, 2008  
**TO:** All Participants  
**CATEGORY:** Dividends  
**FROM:** International Services  
**ATTENTION:** Operations, Reorg & Dividends Managers, Partners & Cashier  
**SUBJECT:** TaxRelief - Country: Norway  
Tomra Systems, A/S ADR CUSIP: 889905204  
Record Date: 04/28/08 Payable Date: 05/19/08  
EDS Cut-Off Date: 04/29/08

\*\*\*\*\*WARNING TIME CRITICAL\*\*\*\*\*

DTC has been notified by **The Bank of New York Mellon**, the depository bank, for **Tomra Systems, A/S** will be paying a dividend to holders of record date 04/28/08.

Questions regarding EDS elections may be directed to Larry Bottiglieri or Sylvia Antonio of DTC's International Services at (212) 855-4386 / 813-470-1559

***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.***



THE BANK OF NEW YORK MELLON

**Tomra Systems, A/S ADR**

**Cusip No. 889905204**

**ADR Record Date: April 28, 2008**

**ADR Pay Date: May 19, 2008**

The Bank of New York Mellon has been notified by Tomra Systems, A/S that under the Tax Convention of 03.12.1971 (revised 1980) between the United States and Norway, qualifying beneficial owners are entitled to a reduced tax treaty rate of 15% rather than the withholding tax rate of 25%, with the exception of shares effectively connected with the beneficial owner's permanent establishment in Norway. In addition, beneficial owners of other countries having double taxation convention with Norway entitling them to a treaty rate of 15% are also eligible for relief at source.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify all or a portion of their position entitled to the applicable withholding tax rate.

**NOTE: The Dead-line for certifying over EDS is April 29, 2008.**

By certifying for the applicable withholding tax rate, the Participant is certifying that the criteria listed below have been met.

1. The Participant has determined that the beneficial owner 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.
2. The Participant hereby certifies that it will indemnify The Bank of New York Mellon (and its agents) for any liability The Bank of New York Mellon may incur as a result of reliance upon information provided by such Participant in connection with an EDS election, a claim for refund, or a failure to provide information requested by the Norwegian Tax Authorities as described in item 5 below. The Bank of New York Mellon shall not be liable for failure to secure a refund of Norwegian tax withheld.
3. The Participant understands that The Bank of New York Mellon shall not be liable for any loss resulting from fluctuations in the foreign currency exchange rate that may reduce the value of any refund claimed.
4. The Participant agrees to immediately return to The Bank of New York Mellon any funds erroneously received as a result of an improper EDS election or refund claim. In addition, The Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Norwegian Tax Authorities (directly or indirectly), the Participant agrees to provide The Bank of New York Mellon with any of the following information/documentation respecting each beneficial owner for whom a reduced tax rate has been elected through EDS: 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. Such information/documentation will be provided within two weeks of The Participant being informed of the request.

**RELIEF AT SOURCE PROCESSING IS SUBJECT TO A DEPOSITARY SERVICE CHARGE OF \$0.0035 PER ADS.**

**POST PAY-DATE TAX RECLAIM PROCESSING IS SUBJECT TO A DEPOSITARY SERVICE CHARGE OF \$0.005 PER ADS WITH A MINIMUM SERVICE CHARGE OF \$25.00 PER BENEFICIAL OWNER CLAIM.**

**IF PARTICIPANTS DO NOT CERTIFY THROUGH EDS FOR THE FAVORABLE RATE THEY WILL RECEIVE THE DIVIDEND WITH 25% WITHHELD.**

*(Norwegian residents may not benefit from the favorable rate program.)*

**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	Netherland Antilles	United States
Finland	Netherlands	Vietnam
France	New Zealand	Zambia
Gambia		

For information about filing reclaims for non-U.S. beneficial owners or for information concerning filing a tax reclaim after the EDS certification deadline, as well as requesting the appropriate tax claim forms, please contact:

The Bank of New York Mellon  
c/o GlobeTax  
90 Broad Street – 16<sup>th</sup> floor  
New York, NY 10004  
Attention: Brendan Jordan  
Telephone: (800) 915-3536

**Note: All elections made through EDS are subject to audit. Incorrect elections could result in fines, penalties and a suspension of EDS eligibility.**

**If Participants do not certify through EDS for favorable rates, they will be paid the dividend net of 25% Norwegian withholding tax.**

Beneficial owners whose claims are not submitted by **April 29, 2008** have **three years** after the foreign pay date to submit their claims through The Bank of New York Mellon / GlobeTax and must use the long form described below. Long form claims received will be submitted to the Norwegian Tax Authorities on a periodic basis.

**Required Documentation for ALL Non-U.S. Beneficial Owners \***  
**(and U.S. Beneficial Owners who missed the EDS deadline)**

1. "Reclaim Request Letter" must be on firm letterhead and provide the name of the DTC Participant, the names and addresses of the beneficial owners, description of the securities, number of ADRs and corresponding ordinary shares, pay date, gross dividend paid (in Norwegian Kroner), withholding tax (in Norwegian Kroner) and amount claimed (in Norwegian Kroner). (Exhibit 1– blank form)
2. Certification of Dividend Payment (Exhibit 2)
3. Cover letter for transmitting claim to The Bank of New York Mellon (Exhibit 3)
4. Certification of Residency – a 6166 for U.S. residents which may be obtained by filing an IRS Form 8802 (sample 4 blank) or a Certification of Residency form signed and stamped by the relevant non-U.S. tax authorities.
5. Signing Authorization or Power of Attorney – must be supplied authorizing the DTC participant's ability to sign for their beneficial owners. (Exhibit 5)
6. Norway Non-Individual Questionnaire completed by the Beneficial Owner (Exhibit 6)
7. Documentation (such as a Plan Document) which spells out the legal nature of the Beneficial Owner in their home country.

\*-Additional documentation may be requested, as needed.

**Please Note:**

Participants making incorrect certifications will be responsible for claiming or refunding any withholding tax to Skattedirektoratet (Directorate of Taxes), in Norway, through The Bank of New York Mellon / GlobeTax. Participants will also be liable for any foreign exchange fluctuations impacting the amount of their refund or claims with the Norwegian Tax Authorities.

**Exemption for Companies Domiciled in European Economic Area (EEA)**

As of a ruling dated 27 November, 2007, Norwegian law was altered with effect from 1 January, 2004, with the consequence that a tax exemption model applies to foreign companies domiciled in an EEA country that correspond to Norwegian limited companies etc. comprised by the model, as long as the foreign company is the real beneficial owner.

However, please note that in relation to such a refund of all withheld tax the Norwegian Tax Authority will notify the tax authorities in the country where the beneficial owner is resident, about the refund. The tax authorities in the relevant country can determine whether there is ground for changing the assessment with regard to any potential tax credit granted for paid Norwegian withholding tax.

**Long form traditional claims may be filed via The Bank of New York Mellon / GlobeTax for the relevant dividends.**

**Questions regarding these types of claims may be directed to Brendan Jordan of The Bank of New York Mellon / GlobeTax at (800) 915-3536.**

Exhibit 1

**NORWAY RECLAIM REQUEST FORMAT  
PLACE ON PARTICIPANT'S LETTER HEAD  
(ONE LETTER PER BENEFICIAL OWNER)**

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

The Bank of New York Mellon c/o GlobeTax  
90 Broad Street - 8th Floor  
New York, New York 10004  
Attn: Brendan Jordan

RE: Issue: Tomra Systems, A/S CUSIP #: 889905204  
ADR Record Date: 04/28/2008 ADR Payable Date: \_\_\_\_\_  
DTC Participant #: \_\_\_\_\_ Total ADR Shares on Record Date: \_\_\_\_\_  
Beneficial Owner Name: \_\_\_\_\_  
Beneficial Owner Address: \_\_\_\_\_  
Type of Account: \_\_\_\_\_ ADR Shares held: \_\_\_\_\_ Gross  
Dividend Paid (NOK): \_\_\_\_\_ Ordinary Shares held: \_\_\_\_\_  
W/H Tax Amount (NOK) : \_\_\_\_\_ Ratio: 1 ADR = 1 ORD  
10% Amount Claimed (NOK): \_\_\_\_\_  
Beneficial Owner Type (ie: 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 owner.

\_\_\_\_ IRS Form 6166 or a Treasury Determination Letter or Foreign Tax Authority Certificate

\_\_\_\_ Certification (Proof of Payment)

\_\_\_\_ Norway Non-Individual Questionnaire (completed by Beneficial Owner)

\_\_\_\_ Documentation (such as a Plan Document) which spells out the legal nature of the Beneficial Owner in their home country.

Sincerely,

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

\_\_\_\_\_  
(Beneficial Owner/ Trustee/Custodian Address)

The Bank of New York Mellon shall not be liable for failure to secure the refund and shall not be liable for any loss due to fluctuations in foreign currency exchange rates. Any funds erroneously received shall be immediately returned to The Bank of New York Mellon, plus any interest, additions to tax or penalties thereon.

Exhibit 2

**Certification Format to be placed on Participant's letterhead  
(ONE CERTIFICATION PER BENEFICIAL OWNER)  
Return with Cover Letter Submission**

**CERTIFICATION**

CERTIFICATION WITH RESPECT TO DIVIDENDS PAID AND TAX WITHHELD:

TO: BENEFICIAL OWNER NAME  
BENEFICIAL OWNER ADDRESS

We, \_\_\_\_\_, hereby certify that we have received the dividend at the 75% rate and have paid the above mentioned beneficial owner the dividend less the 25% tax withheld on the ADR Paydate \_\_\_\_\_. The beneficial owner is therefore entitled to the 10% tax refund stipulated under the provisions of the United States – Norway Income Tax Treaty Convention for the following securities.

<u>Security Name</u>	<u>Ordinary Pay Date</u>	<u>Ordinary Shares</u>	<u>Rate</u>	<u>Gross Div(NOK)</u>	<u>Amount W/H(NOK)</u>
Tomra Systems, A/S			0.45		

Certified By \_\_\_\_\_ Date \_\_\_\_\_  
Authorized Signature \_\_\_\_\_

NAME

TITLE

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

The Bank of New York Mellon shall not be liable for failure to secure the refund and shall not be liable for any loss due to fluctuations in foreign currency exchange rates. Any funds erroneously received shall be immediately returned to The Bank of New York Mellon, plus any interest, additions to tax or penalties thereon.

Exhibit 3

FORMAT COVER LETTER  
DTC PARTICIPANTS FOR FILING A LONG FORM CLAIM  
*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD*

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[DATE]

The Bank of New York Mellon  
c/o GlobeTax  
90 Broad Street, 16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: Brendan Jordan

Enclosed are tax reclamation documents, which we have submitted on behalf of our clients who have had excess Norwegian tax withheld from dividends paid on Norwegian ADRs. We, [NAME OF DTC PARTICIPANT], also known under DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of **April 28, 2008** for the security **Tomra Systems, A/S**.

Below is the list of beneficial owners and their respective holdings, which total [TOTAL NUMBER OF ADRs CITED BELOW] ADRs. As required the following documents are attached for each beneficial owner: **claim repayment letter, certification of payment, certification of residency, and signing authorization**. The ratio for Tomra Systems A/S is 1 ADR to 1 Ordinary share. The beneficial owner information is as follows:

<u>Beneficial Owner Name</u>	<u>Address</u>	<u>Taxpayer I.D. Number</u>	<u># of ADRs</u>	<u># of ORDs</u>
1)				
2)				
3)				
4) etc.				

We authorize The Bank of New York Mellon to present this documentation on the behalf of the beneficial owners listed above. Please contact the undersigned at [Signatory's Telephone Number] should you have any questions.

Sincerely,

[SIGNATURE OF THE AUTHORIZED OFFICER FOR DTC PARTICIPANT]  
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

[SIGNATORY'S ADDRESS/DTC PARTICIPANT ADDRESS]

The Bank of New York Mellon shall not be liable for failure to secure the refund and shall not be liable for any loss due to fluctuations in foreign currency exchange rates. Any funds erroneously received shall be immediately returned to The Bank of New York Mellon, plus any interest, additions to tax or penalties thereon.

## Application for United States Residency Certification

▶ See separate instructions

**Additional request** (see instructions)

**Foreign claim form attached**

Electronic payment confirmation no. ▶

Applicant's name	Applicant's U.S. taxpayer identification number
If a joint return was filed, spouse's name (see instructions)	If a joint return was filed, spouse's U.S. taxpayer identification number
If a separate certification is needed for spouse, check here ▶ <input type="checkbox"/>	

**1** Applicant's name and taxpayer identification number as it should appear on the certification if different from above

**2** Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code (see instructions)

**3a** Mail Form 6166 to the following address:

**b** Appointee Information (see instructions):

Appointee Name ▶ .....	CAF No. ▶ .....
Phone No. ▶ (.....)	Fax No. ▶ (.....)

**4** Applicant is (check appropriate box(es)):

- a**  Individual. Check all applicable boxes.
  - U.S. citizen       U.S. lawful permanent resident (green card holder)       Sole proprietor
  - Other U.S. resident alien. Type of entry visa ▶ .....
  - Current nonimmigrant status ▶ ..... and date of change (see instructions) ▶ .....
  - Dual-status U.S. resident (see instructions). From ▶ ..... to ▶ .....
  - Partial-year Form 2555 filer (see instructions). U.S. resident from ▶ ..... to ▶ .....
- b**  Partnership. Check all applicable boxes.     U.S.       Foreign       LLC
- c**  Trust. Check if:     Grantor (U.S.)     Simple     Rev. Rul. 81-100 Trust     IRA (for Individual)
- Grantor (foreign)     Complex     Section 584     IRA (for Financial Institution)
- d**  Estate
- e**  Corporation. If incorporated in the United States only, go to line 5. Otherwise, continue.
  - Check if:     Section 269B     Section 943(e)(1)     Section 953(d)     Section 1504(d)
  - Country or countries of incorporation ▶ .....
  - If a dual-resident corporation, specify other country of residence ▶ .....
  - If included on a consolidated return, attach page 1 of Form 1120 and Form 851.
- f**  S corporation
- g**  Employee benefit plan/trust. Plan number, if applicable ▶ .....
  - Check if:     Section 401(a)     Section 403(b)     Section 457(b)
- h**  Exempt organization. If organized in the United States, check all applicable boxes.
  - Section 501(c)       Section 501(c)(3)       Governmental entity
  - Indian tribe       Other (specify) ▶ .....
- i**  Disregarded entity. Check if:     LLC     LP     LLP     Other (specify) ▶ .....
- j**  Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) ▶ .....

Applicant name:

5 Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?

Yes. Check the appropriate box for the form filed and go to line 7.

- 990    990-T    1040    1041    1065    1120    1120S    3520-A    5227    5500
- Other (specify) ▶ .....

No. Attach explanation (see instructions). Check applicable box and go to line 6.

- Minor child    QSub    U.S. DRE    Foreign DRE    Section 761(a) election
- FASIT    Foreign partnership    Other ▶ .....

6 Was the applicant's parent, parent organization or owner required to file a U.S. tax form? (Complete this line only if you checked "No" on line 5.)

Yes. Check the appropriate box for the form filed by the parent.

- 990    990-T    1040    1041    1065    1120    1120S    5500
- Other (specify) ▶ .....

Parent's/owner's name and address ▶ .....  
.....  
and U.S. taxpayer identification number ▶ .....

No. Attach explanation (see instructions).

7 Calendar year(s) for which certification is requested. If certification is for the current calendar year, a penalties of perjury statement is required (see instructions).

8 Tax period(s) on which certification will be based (see instructions)

9 Purpose of certification. Must check applicable box.

- Income tax    VAT (specify NAICS codes) ▶ .....
- Other (must specify) ▶ .....

10 This space can be used to enter additional required information

Sign here

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Keep a copy for your records.

Applicant's signature (or individual authorized to sign for the applicant)

Applicant's daytime phone no.:

..... Signature Date .....

..... Name and title (print or type) .....

..... Spouse's signature. If a joint application, both must sign. ....

..... Name (print or type) .....

Applicant Name	Applicant TIN	For IRS use only: Pmt Amt \$ _____
Appointee Name (If Applicable)		Date Pmt Verified: ____ / ____ / ____

Calendar year(s) for which certification is requested (must be the same year(s) indicated on line 7)

**11** Enter the number of certifications needed in the column to the right of each country for which certification is requested.

Column A			Column B			Column C			Column D		
Country	CC	#	Country	CC	#	Country	CC	#	Country	CC	#
Armenia	AM		France	FR		Lithuania	LH		Spain	SP	
Australia	AS		Georgia	GG		Luxembourg	LU		Sri Lanka	CE	
Austria	AU		Germany	GM		Mexico	MX		Sweden	SW	
Azerbaijan	AJ		Greece	GR		Moldova	MD		Switzerland	SZ	
Bangladesh	BG		Hungary	HU		Morocco	MO		Tajikistan	TI	
Barbados	BB		Iceland	IC		Netherlands	NL		Thailand	TH	
Belarus	BO		India	IN		New Zealand	NZ		Trinidad and Tobago	TD	
Belgium	BE		Indonesia	ID		Norway	NO		Tunisia	TS	
Bermuda	BD		Ireland	EL		Pakistan	PK		Turkey	TU	
Canada	CA		Israel	IS		Philippines	RP		Turkmenistan	TX	
China	CH		Italy	IT		Poland	PL		Ukraine	UP	
Cyprus	CY		Jamaica	JM		Portugal	PO		United Kingdom	UK	
Czech Republic	EZ		Japan	JA		Romania	RO		Uzbekistan	UZ	
Denmark	DA		Kazakhstan	KZ		Russia	RS		Venezuela	VE	
Egypt	EG		Korea, South	KS		Slovak Republic	LO				
Estonia	EN		Kyrgyzstan	KG		Slovenia	SI				
Finland	FI		Latvia	LG		South Africa	SF				

Column A - Total		Column B - Total		Column C - Total		Column D - Total	
Number of Forms 6166	User Fee	Number of Forms 6166	User Fee				
1 - 20	\$ 35.00	101 - 120	\$ 60.00	<b>12a</b> Enter the total number of certifications requested (add columns A, B, C, and D of line 11) . . . . . ▶		<b>12a</b>	
21 - 40	\$ 40.00	121 - 140	\$ 65.00	<b>b</b> If the total number of certifications is 20 or less, go to line 13. . . . . ▶		<b>12b</b> <b>\$35</b>	
41 - 60	\$ 45.00	141 - 160	\$ 70.00	<b>c</b> If the total on line a is greater than 20, enter \$5 for each additional 20 certifications (see instructions) . . . . . ▶		<b>12c</b>	
61 - 80	\$ 50.00	161 - 180	\$ 75.00	<b>13</b> Amount owed. Add lines 12b and 12c . . . . . ▶		<b>13</b>	
81 - 100	\$ 55.00	181 - 200	\$ 80.00				

**SAMPLE Exhibit 5**

**DTC Participant Letter Head**

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 Owner 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 6

**NORWAY NON-INDIVIDUAL CLAIM QUESTIONNAIRE**

**Full Beneficial Owner 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?