


**ASSESSMENT CONCERNING KEMIRA OYJ DIVIDEND INCOME (CORPORATE BODIES)**

<b>INSTRUCTIONS:</b>	
<p>If the full amount of tax at source was not withdrawn from dividend paid by Kemira Oyj in year 2010 due to absence of sufficient cash dividend, you have to report the income. The following information has to be reported: number of Kemira Oyj shares you owned on the record date 19.3.2010 and the amount of both the cash dividend and the number of Tikkurila Oyj shares you received. You also have to report tax at source you have already paid. The report has to be dated and signed. Helsinki Area Tax Office will make an assessment concerning the amount of tax you owe. You may give the necessary information in the spaces beneath or give it in other form as long as all the information required in this form is provided. If the amount you owe is less than 17 euros, you do not have to report your income. Corporate bodies must provide the requested information within 4 months from the end of the accounting period. You may provide the required information earlier.</p> <p>Tax rates: see <a href="http://www.vero.fi/in_english/forms_and_publications/6214">www.vero.fi/in_english/forms_and_publications/6214</a>.</p> <p><b>Please, give all the requested information!</b></p>	
<p>Name of the taxpayer _____</p> <p>Address of the taxpayer _____</p> <p>Home country _____</p> <p>Name and address of the person to contact _____</p>	
<p>Extract from the trade register is recommended to enclose.</p>	
<p><b>Number of Kemira Oyj shares you owned on the record day</b> _____</p>	<p>_____</p>
<p><b>Amount of net cash dividend You received</b> _____</p>	<p>_____euro</p>
<p><b>Number of Tikkurila Oyj Shares You received</b> _____</p>	<p>_____</p>
<p><b>Tax You already paid (withholding tax, tax at source)</b> _____</p>	<p>_____euro</p>
<p><b>I hereby confirm that;</b>                  I am a resident of _____ and fully liable to tax herein and                  I am a resident of this state under the double taxation convention between this state and Finland                  and thus liable to tax here also with respect to income received from Finland.</p>	
<p><b>Dividends maybe tax exempt or reduced tax rate may apply if you are a resident in EEA (except for Liechtenstein).</b> Conditions for tax exemption, see: <a href="http://www.vero.fi/in_English/forms_and_publications/publications/280e">www.vero.fi/ in English/ forms and publications /publications/ 280e</a>. If tax exemption applies to Kemira Oyj dividend distribution, attach the refund forms referred to in publication 280e.</p>	
<p><b>US Pension funds.</b> Attach US Rev form 6166 and form 6160ev08 at <a href="http://www.vero.fi/in_English/forms_and_publications/VAT_and_other_forms/6160ev08">www.vero.fi/ in English/ forms and publications/ VAT and other forms/ 6160ev08</a>.</p>	
<p><b>Date:</b> _____</p>	<p><b>Place:</b> _____</p>
<p><b>Signature:</b>                  This form must be signed by the beneficiary. Any other person, acting on behalf of the beneficial owner may sign the document as well, but the original or certified true copy of the document evidencing the authorization to do so (e.g. Power of Attorney or Letter of Authorization) must be enclosed.</p>	
	<p>Return address: Helsinki Area Tax Office, P.O. Box 400,                  FIN 00052 VERO, FINLAND</p>