

ASSESSMENT CONCERNING KEMIRA OYJ DIVIDEND INCOME (INDIVIDUALS)

INSTRUCTIONS:

If the full amount of tax at source was not withdrawn from dividend paid by Kemira Oyj in the year 2010 due to absence of sufficient cash dividend, you have to report the income.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. Individuals must provide the requested information at the latest by 18.5.2011, unless the National Board of Taxes will decide a later date. You may provide the required information earlier.

Tax rates, see: www.vero.fi/ in English/ forms and publications/publications/ 6214.

Please, give all the requested information!

Name of the taxpayer _____ Date of birth _____
First name Surname

Address of the taxpayer _____

Home country _____

Number of Kemira Oyj shares you owned on the record day _____

Amount of net cash dividend You received _____ euro

Number of Tikkurila Oyj Shares You received _____

Tax You already paid (withholding tax, tax at source) _____ euro

I hereby confirm that;

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.

In certain cases residents in EEA (except for Liechtenstein) may claim taxation in accordance with Income Tax Act (rules concerning residents of Finland).

See www.vero.fi/ forms and publications/ publications/ 280e.

In that case attach the refund forms referred to in publication 280e to this form.

This part is applicable for residents of the United Kingdom and residents of Ireland only:

I am a resident of the United Kingdom of Great Britain and Northern Ireland or the Republic of Ireland; I hereby confirm that the dividend income referred to above:

Choose one option only!

Is subject to tax in the UK/ Ireland and therefore, the tax Treaty between Finland and state of residence shall apply

Is *not* subject to tax in the UK/ Ireland and therefore, the Tax Treaty shall not apply*

*You may benefit by claiming for taxation in accordance with Income Tax Act.

Date:

Place:

Signature:

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.



Return address: Helsinki Area Tax Office, P.O. Box 400,
 FIN 00052 VERO, FINLAND