

Distribution of acquisition value between shares in Bure and Capio

During 2000, Bure Equity AB (publ) distributed all the shares in its wholly-owned subsidiary, Capio AB (publ), to the shareholders. The benefit for shareholders to receive shares in another company free of charge is placed on a par with a dividend. However, according to the provisions for state tax such dividend is tax-exempt subject to certain specified conditions. The National Tax Board has established that the aforementioned provision regarding tax-exemption is applicable to this distribution. Under such circumstances the proportion of the average acquisition value of the shares in Bure, which is equivalent to change in the market value as a consequence of the distribution, shall be regarded as acquisition value for the distributed shares in Capio.

The last day for trading shares in Bure with a right to distribution was 6 October 2000, when the lowest price paid was SEK 90.50. The first day for trading shares in Bure without a right to distribution was 9 October 2000, when the lowest price paid was SEK 63. The National Tax Board has issued recommendations in its communication, Dnr 9599-00/140, and announced that, in these circumstances, the acquisition value should be distributed as follows:

Recommendations:

- Of the acquisition value for shares in Bure, 70 per cent should relate to these shares and 30 per cent to shares in Capio.

These recommendations will be applied from the 2001 assessment of tax.

The distribution meant that for each two shares in Bure one share in Capio was distributed.

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