



CLAIM FOR REFUND of Swiss anticipatory tax withheld on dividends and interest derived from sources within Switzerland

http://www.estv.admin.ch

Refund claimed for the year(s)



233134

Contact Phone
E-Mail

BENEFICIAL OWNER OF THE INCOME:

Name and first name/name in full as listed in the trade, commercial and/or tax register, full address

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

Full address of payment

Please consult figure 4 of the general instructions at the end of this set of formulas.

Beneficiary's bank:

BIC (SWIFT):

IBAN Beneficiary:

Account number:

Beneficiary:

Postcode/City:

Client code:

to be left blank

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends from		Gross interest
					subsidiary CHF	other companies CHF	CHF
1	2	3	4	5	6	7	8
Total gross income							

The undersigned declares that the information contained on this form is correct.

Signature of claimant:

% on total of column 6 CHF

% on total of column 7 CHF

% on total of column 8 CHF

Total refund claimed CHF

Place and date:

Enclosures:

Please see reverse

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					subsidary CHF	other companies CHF	CHF
1	2	3	4	5	6	7	8
					Total gross income		

ADVICE OF PAYMENT

% on total of column 6 CHF

% on total of column 7 CHF

% on total of column 8 CHF

Total refund claimed CHF

Place and date:

Enclosures:

FEDERAL TAX ADMINISTRATION OF SWITZERLAND
Main Division for Federal Direct Tax,
Anticipatory Tax and Stamp Duty
Refund Division



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Account number:

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Postcode/City:

Client code:

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					subsidiary CHF	other companies CHF	CHF
1	2	3	4	5	6	7	8
Total gross income							

The undersigned declares that the information contained on this form is correct.

Signature of claimant:

% on total of column 6 CHF

% on total of column 7 CHF

% on total of column 8 CHF

Total refund claimed CHF

Place and date:

Enclosures:

Please see reverse

**3rd copy for the claimant's
competent Tax Office (Page 5+6)**

In order to fill in the claim correctly, consult the instructions at the end of this set of formulas.

The use of official forms to apply for reimbursement is mandatory and the reprint or reproduction of these forms – in whatever form – is prohibited. By using other than official forms the processing can not be ensured and the burden of processing costs remains expressly reserved.

QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER (In case the form is filled in by an authorised agent/representative, the term «you» means the beneficial owner)

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

Yes No

1. On the date(s) set out in column 5 on the front page:

a) were you **beneficially entitled** to the income specified on the front page?

If not, please state the reasons under «7. OBSERVATIONS» on what base you are claiming the refund.

b) did you **draw this income for yourself**?

If not, please state the reasons under «7. OBSERVATIONS» on what base you are claiming the refund.

c) If the answer to question b) is «yes», are the shares part of your **own shares position** (Nostro/own portfolio, no underlying beneficiaries)?

d) If the answer to question c) is «yes», were those shares at the due date of the payment part of **«Securities Lending Transactions»**? Were you the borrower at the due date of payment? Please comment under «7. OBSERVATIONS». Please note that only the recipient of the **«real dividend» (and not manufactured)** is entitled to the refund of this tax.

e) were you at the due dates mentioned in this claim **resident** at the address indicated on the front page? If not, please give the full address concerned under «7. OBSERVATIONS».

2. During any calendar year in which income specified on the front page became due (column 5):

a) were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?

b) were you a member of a **partnership** created or organised under Swiss law?

If any answer to be given under (2) is «yes», give full particulars under «7. OBSERVATIONS»

3. Were you **subject to income tax or corporation tax** on the **full amount** of the income listed in this form in the state of residence?

If the answer is «no», give full particulars under «7. OBSERVATIONS»

4. Does the claim relate to income from **inheritance**?

For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

5. Are you a **trust**?

If «yes», please give full details about the kind/purpose of the trust (grantor trust; family trust; charity trust; investment trust; discretionary/non-discretionary trust; accumulating trust, name and address of the trustees, beneficiaries, etc.). The submission of the trust deed does not dispense you from answering this question.

6. Are you a **collective investment vehicle**?

If «yes», please give full details of your legal form:

7. **OBSERVATIONS:**

CERTIFICATION BY THE COMPETENT TAX OFFICE

I hereby certify that the claimant named in this form was, at the due dates indicated in column 5 on the front page, a resident of.....(country) in the meaning of the Double Taxation Convention between Switzerland and(country), and that, to the best of my knowledge, the conditions for refund are fulfilled under the terms of the Convention.

TAX OFFICE

Date of receipt:

Tax Identification Number (if any)

.....

Observations:

OFFICIAL STAMP AND SIGNATURE

Place and date:



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http://www.estv.admin.ch

Refund claimed for the year(s)

Contact Phone
E-Mail



233134

BENEFICIAL OWNER OF THE INCOME:

Name and first name/name in full as listed in the trade, commercial and/or tax register, full address

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:

Name and postal address in full (compulsory)

Full address of payment

Please consult figure 4 of the general instructions at the end of this set of formulas.

Beneficiary's bank:

BIC (SWIFT):

IBAN Beneficiary:

Account number:

Beneficiary:

Postcode/City:

Client code:

to be left blank

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of debtor	Date of acquisition	Number of shares; Total par value of bonds, etc.	Div. per share; Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends from		Gross interest
					subsidiary CHF	other companies CHF	CHF
1	2	3	4	5	6	7	8
Total gross income							

The undersigned declares that the information contained on this form is correct.

Signature of claimant:

<input type="checkbox"/> % on total of column 6	CHF <input style="width: 100%;" type="text"/>
<input type="checkbox"/> % on total of column 7	CHF <input style="width: 100%;" type="text"/>
<input type="checkbox"/> % on total of column 8	CHF <input style="width: 100%;" type="text"/>
Total refund claimed	CHF <input style="width: 100%;" type="text"/>

Place and date:

Enclosures:

4th copy for the claimant (Page 7+8)

Please see reverse

General instructions

- The **file number** that you receive with the advice of payment of the claim is to be mentioned on any correspondence and on all future claims (in top on the apposite box right side on the front page).
- The **name of the beneficial owner** of the income must be indicated without abbreviations on the left of the top of the front page under «BENEFICIAL OWNER OF THE INCOME».
- If the beneficial owner of the income is represented by an **authorized agent/representative**, it has to be clearly mentioned with all the necessary data on the right of the top under «BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE».
- The **address of payment** must be clear and complete. Always state the name, address in full and SWIFT/BIC of the bank, the account number or IBAN, name and address of the account or IBAN holder.
- All the **columns must be entirely filled** in a clear manner in order to avoid misunderstandings.
- Note to column 2:** State the exact date of acquisition if acquired within twelve months prior to the due date shown in column 5; if acquired earlier, just state «before 20..» (year).
- Note to column 6:** To be complete if the applicable Double Taxation Convention foresees a special rate for the refund of the withholding tax in respect of dividends from a subsidiary. Companies claiming refund of the Swiss anticipatory tax on such dividends must give full particulars of the facts upon which they base their claim under «7. OBSERVATIONS».
- Note to column 7:** In all other cases, the refund of the Swiss tax deducted is made at the rate of 20%.
- Note to column 8:** The refund rate of the Swiss anticipatory tax deducted on interests depends on the corresponding Double Taxation Convention. Double Taxation Conventions are available under: <http://www.admin.ch/ch/d/sr/0.67.html>
- Note to column 6 to 8:** The amounts must always be indicated in gross amounts and in CHF.
- Multiple items of income** (dividends, interest) giving raise to a claim for refund concerning the same calendar or business year should be filled on only one form. It is also acceptable to use **only one form** for items of income concerning more than one calendar or business year.
- The claim must always be duly **signed**.
- If the claim is signed by an authorised agent/representative, a **power of attorney** must be produced. Such persons are considered to be authorised to act on behalf and in the name of the beneficial owner of the income, legally valid until revocation of the power of attorney.
- It is essential to **answer all the questions** on the reverse of the claim.
- The first three copies of this form duly completed and signed, must be sent to **competent tax office of the State of residence of the beneficial owner** of the income.
- The tax office concerned has to **certify** directly on the bottom of the reverse of the form that the beneficial owner, at the due dates mentioned in the claim, was a **resident** of this country in the meaning of the Double Taxation Convention and stamp and duly sign the claim.
- The claimant shall subsequently send the first two copies of the claim to the Federal Tax Administration, Eigerstrasse 65, CH-3003 Berne, **no later than the 31st December of the third year following upon the calendar year in which the income became due**.
- Tax certificates, credit slips, account statements etc.:** The claim form must always be accompanied by evidence showing the deduction of the Swiss tax withheld (in Swiss francs). Such evidence must include the following information: First and family name / name in full as listed in the trade/commercial and/or tax register, full residential address of the beneficial owner; type and nominal value of the securities; number of shares; dividend per share or interest rate; gross amount of the income taxed at source and due date; amount of the deducted Swiss anticipatory tax; date of issue of the evidence as well as the name and authorised signature of the issuer. The Federal Tax Administration reserves the right to request further evidence and information. **Please take note that evidence and other documents will no longer be returned.**
- Tax Voucher:** Based on a new practice in force since April 1st, 2008, dividend statements issued by financial institutions outside of Switzerland must always be accompanied by an additional Tax Voucher for a valid claim for refund of Swiss Anticipatory tax. Please contact your financial institution if you did not receive such Tax Voucher.
- Claims for refund of the deducted Swiss anticipatory tax **on distributions of Swiss Collective Investment Vehicles** deriving at **least 80%** from income of non-Swiss sources have to be asserted directly at the Federal Tax Administration in Bern, using Form 25A.

Claims to refund are allocated to the respective Zones. For the Zones assignment and the extensions for information, please contact the following website:
<http://www.estv.admin.ch/org/00046/00052/00057/index.html?lang=de>

Double Taxation Convention between Switzerland and _____

Form 60
 First claim Yes No
 File number _____ **1**

Refund claimed for the year(s) _____

Contact: Phone _____
 (City) _____

BENEFICIAL OWNER OF THE INCOME:
 Name and first name(s) in full as listed in the trade, commercial and/or tax register, full address

BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:
 Name and postal address in full (compulsory)

2

3

Full address of payment
 Please consult § 4 of the general instructions at the end of this set of formulas

Beneficiary's bank: **4**
 BIC (SWIFT): _____
 IBAN Beneficiary _____
 Account number _____
 Beneficiary: _____
 Postcode / City: _____
 Client code: _____

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

Description of securities Name of donor	Date of acquisition	Number of shares, bonds or value of bonds, etc.	On per share (rate %) of %	Due date of dividend, interest, etc. (day, month, year)	Gross dividends from		Gross interest	
					subsidary CHF	other companies CHF	CHF	CHF
5	6				7	8	9	10
Total gross income								

The undersigned declares that the information contained on this form is correct
Signature of claimant: _____

Place and date: **12 + 13**

Enclosures: _____

Please see reverse
 Page 1

1st copy for the Federal Tax Administration, Bern (Page 1+2)

In order to fill in the claim correctly, consult the instructions at the end of this set of formulas.

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QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER (In case the form is filled in by an authorised agent/representative, the term «you» means the beneficial owner)

- On the date(s) set out in column 5 on the front page:
 - were you **beneficially entitled** to the income specified on the front page?
 If not, please state the reasons under «7. OBSERVATIONS» on what base you are claiming the refund
 - did you **draw this income for yourself**?
 If not, please state the reasons under «7. OBSERVATIONS» on what base you are claiming the refund
 - if the answer to question (a) is **yes**, are the shares part of your **own shares portfolio** (Discretionary portfolio, no underlying beneficiaries)?
 - if the answer to question (b) is **yes**, were those shares at the due date of the payment part of «**Securities Lending Transactions**»? Were you the borrower at the due date of payment? Please comment under «7. OBSERVATIONS». Please note that only the recipient of the **real dividends (and not manufactured)** is entitled to the refund of the tax
 - were you at the due date mentioned in this claim **resident** at the address indicated on the front page? If not, please give the full address concerned under «7. OBSERVATIONS».
- During any calendar year in which income specified on the front page became due (column 5):
 - were you engaged in trade or business in Switzerland through a **permanent establishment** situated in Switzerland?
 - were you a member of a **partnership** created or organised under Swiss law?
 If any answer to be given under (a) is **yes**, give full particulars under «7. OBSERVATIONS»
- Were you **subject to income tax or corporation tax** on the full amount of the income listed in this form in the state of residence?
 If the answer is **no**, give full particulars under «7. OBSERVATIONS»
- Does the claim relate to income from **inheritance**?
 For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: first and family name, first address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.
- Are you a **trust**?
 If **yes**, please give full details about the endpurpose of the trust (grantor trust, family trust, charity trust, investment trust, discretionary/non-discretionary trust, accumulating trust, name and address of the trustee, beneficiaries, etc.). The submission of the trust deed does not dispense you from answering this question.
- Are you a **collective investment vehicle**?
 If **yes**, please give full details of your legal form.
- OBSERVATIONS:**

CERTIFICATION BY THE COMPETENT TAX OFFICE	TAX OFFICE	OFFICIAL STAMP AND SIGNATURE
I hereby certify that the claimant named in this form was, at the due date indicated in column 5 on the front page, a resident of _____ (country) in the meaning of the Double Taxation Convention between Switzerland and _____ (country), and that, to the best of my knowledge, the conditions for refund are fulfilled under the terms of the Convention.	Date of receipt: _____ Tax Identification Number (if any): _____ Observations: _____	15 + 16 Place and date: _____

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