



Bern, March 2026

Refund of withholding tax – Germany

Machine-to-machine (M2M) interface documentation



Document history

Date	Changes
20.09.2025	Initial Version
05.05.2021	3.1 Graphic updated 3.2.1 New section on M2M access token renewal 3.2.3 Clarification of data to be transmitted 3.2.5 Response times; order of JSON types; description of required fields for each security type; adjustment of required fields for bonds; calculation formula for gross interest corrected 3.2.5, 6.2 Legal forms EIB and REG added 3.2.7 New status for deleted claims 6.3 New example of a complete claim
25.02.2026	Section 7 update contact data Section 8 M2M support process
25.03.2026	Update section: 3.3.3; 3.3.4 & 4.1

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Terms and abbreviations

Abbreviation	Designation
DBA-D	Agreement of 11 August 1971 between the Swiss Confederation and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital
FTA	Federal Tax Administration
IBAN	International Bank Account Number
ID	Identification number
ISIN	International Securities Information Number
JSON	JavaScript Object Notation
M2M	Machine-to-Machine; communication between servers
Partner	Refund beneficiary, claimant
TLS	Transport Layer Security
UUID	Universally Unique Identifier

Table 1: Abbreviations and terms

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1. Introduction

1.1 Purpose of the guide

This interface documentation describes the processes and procedures involved in claiming a refund of Swiss withholding tax for persons resident in Germany.

1.2 Legal basis

The refund of withholding tax for persons resident in the Federal Republic of Germany takes place in accordance with the provisions of the Agreement of 11 August 1971 between the Swiss Confederation and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and capital (SR 0.672.913.62; DBA-D).

1.3 Target audience

This interface documentation is intended for institutions authorised by the Federal Tax Administration (FTA) that submit claims for refunds of their clients' Swiss withholding tax to the FTA via a machine-to-machine connection.

2. Process

2.1 General

This service is only available for claims with event due dates on or after 1 January 2020. Claims for due dates before 1 January 2020 must still be submitted using the existing form.

2.2 Registration

The procedure can be described as follows:

Step	Description
Apply for bulk submission	Bulk submitters wishing to use the M2M interface must submit a request to the FTA in advance, setting out the reasons. This request will be examined and the result communicated in an appropriate manner.
Generate invitation code	If the request is approved, the FTA will initially enter the bulk submitter in the application as a partner. This step generates an invitation code, which is sent to the bulk submitter.
Create user account	The bulk submitter creates an ePortal user and redeems the invitation code received from the FTA as set out in section 2.3. The user initially created in this way is the bulk submitter's administrator, who can then invite other users and administrators (see section 2.4).

Table 2: Procedure for registering as a bulk submitter

2.3 Redeem ePortal invitation code

To create an account for the M2M interface, the bulk submitter needs to have an ePortal account. If the bulk submitter already has a representative account, this ePortal account cannot be used for the M2M interface. The bulk submitter must therefore create a new ePortal account.

The invitation code can be redeemed at <https://eportal.admin.ch/redeem> or by going to "Redeem invitation code" in the navigation menu. The following screenshots illustrate the process:

The screenshot shows the 'Redeem invitation code' page in the ePortal. The page has a header with the Swiss Confederation logo and 'ePortal' text. A navigation menu at the top right includes 'Logout' and 'EN'. The main content area has the title 'Redeem invitation code' and instructions: 'Use an invitation code to connect to a business partner or activate additional services.' and 'Invitation codes are in the format 00a0a0aa-0000-0000-000a-00000000aa60'. Below this is a text input field labeled 'Invitation code *'. At the bottom right, there are two buttons: 'Discard redemption' and 'Redeem'. The footer contains 'Legal basis Accessibility 5.4.0-rc1 © 2025 Swiss confederation'.

Figure 1: Redeeming an invitation code

Once the code has been redeemed, the "Withholding tax – Refund

ABN Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

ePortal

All services Redeem invitation code

Redeem invitation code

Use an invitation code to connect to a business partner or activate additional services.

Invitation codes are in the format 00a0a0aa-0000-0000-000a-00000000aa60

Code: [REDACTED]

New permissions

SERVICE	GROUP	ROLE
Withholding tax	MD	Default Admin

Confirmation of the data view by group administrators

I agree that my name, my e-mail address and any other details associated with it can be viewed by the respective group administrators.

Discard redemption Redeem

Legal basis Accessibility 5.4.0-rc1 © 2025 Swiss confederation

for persons resident in Germany" application can be accessed via the ePortal page.

When logging in for the first time, you must accept the terms of use and enter a contact person for the company.

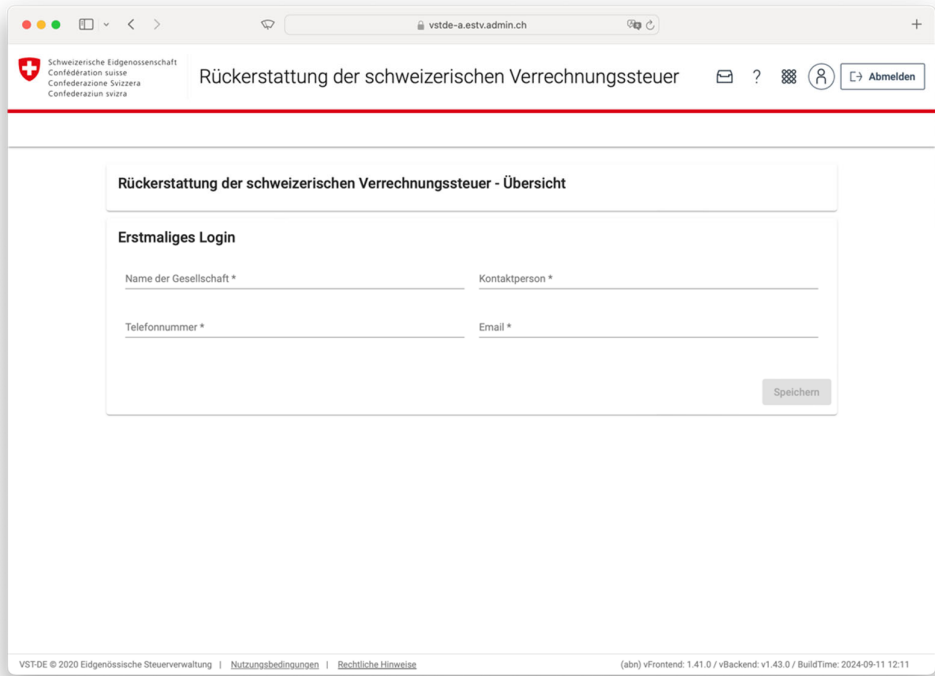


Figure 2: First-time login

The application is then available to use.

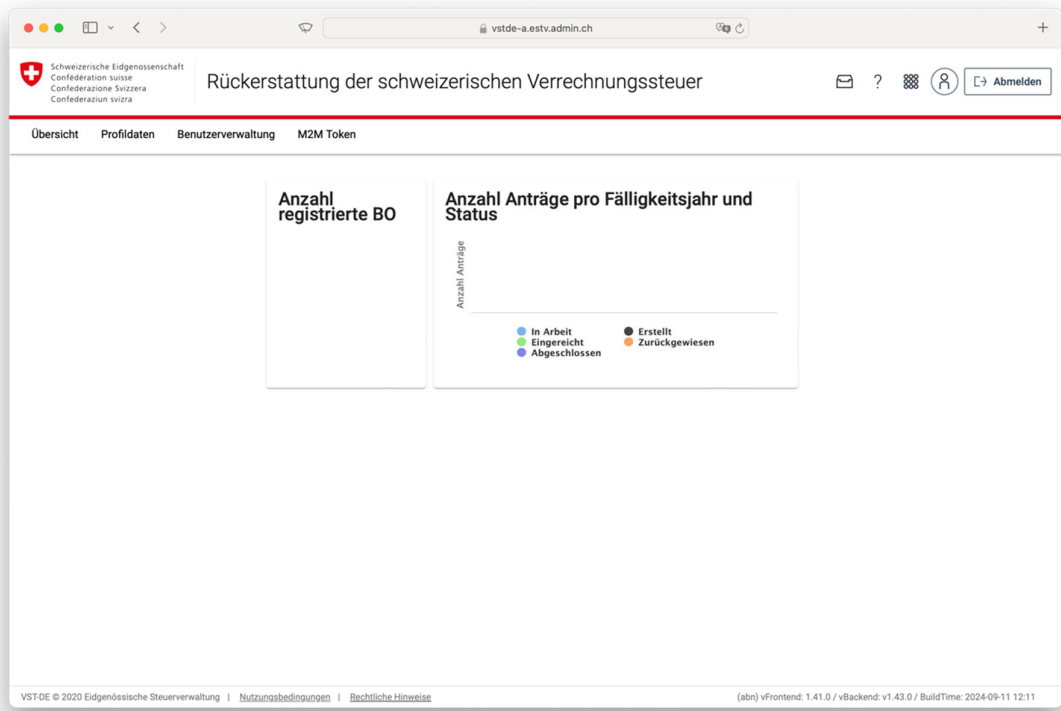


Figure 3: M2M overview

2.4 Manage users

To authorise other employees of the financial institution to use the M2M account, the bulk submitter's administrator can create additional invitation codes:

In the "Withholding tax – Refund for persons resident in Germany" application, select "User management" → "Manage users".

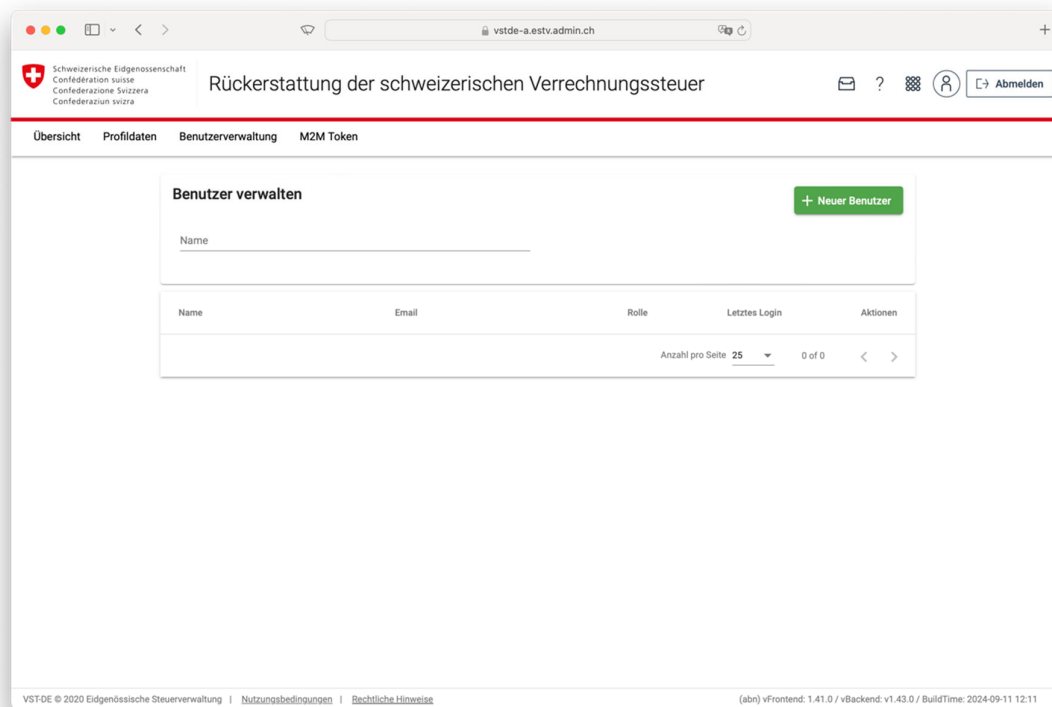


Figure 4: User management

Click the "+ New User" button to create a new user:

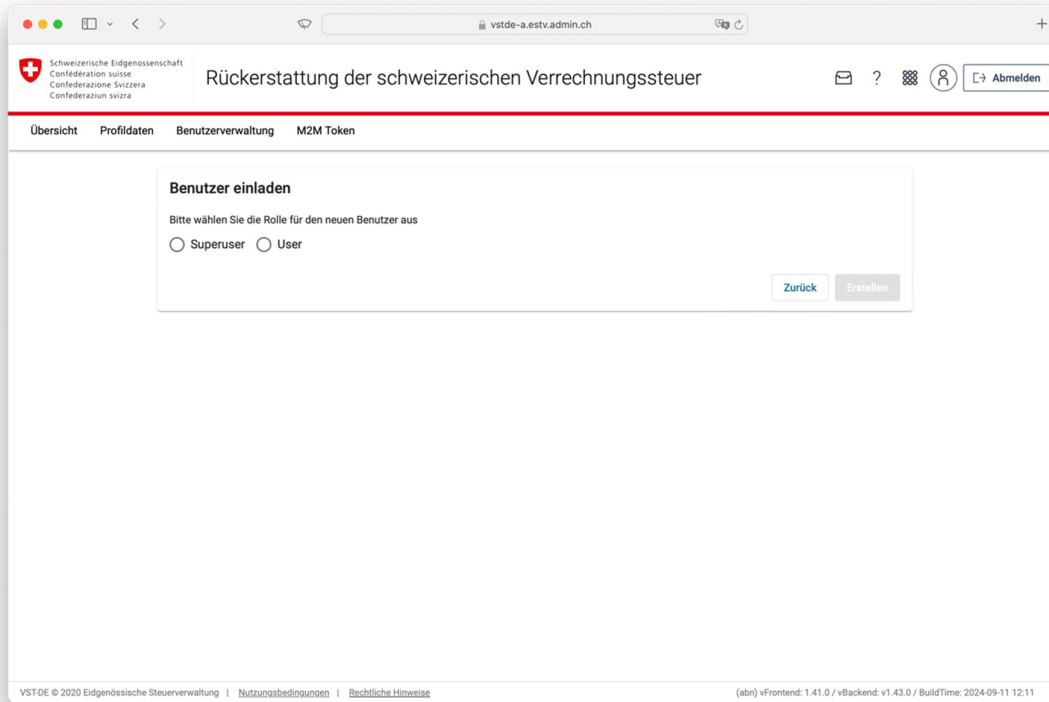


Figure 5: Inviting additional users

You will now receive an invitation code, which can be passed on to another employee. This employee will need to follow the procedure set out in section 2.3.

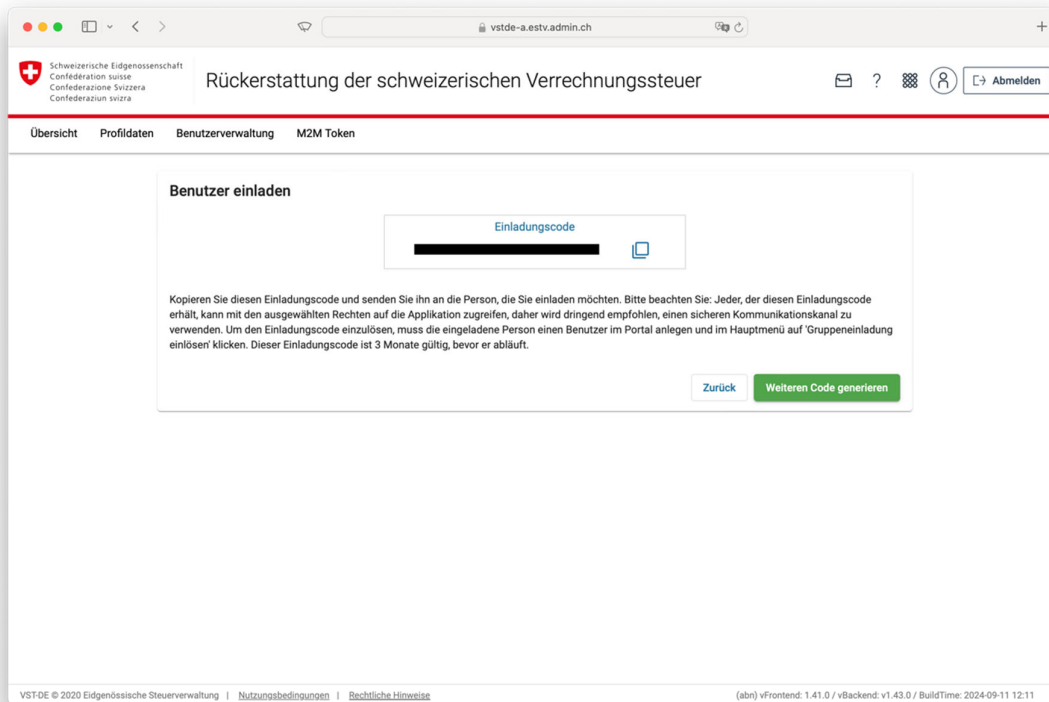


Figure 6: Invitation code for additional users

3. Endpoints of the M2M interface

The M2M interface for the bulk submission of refund claims is designed as a RESTful API that can be accessed via HTTPS. TLS is used to protect data transport from unauthorised third-party access.

The following endpoints are available:

- Create refund beneficiary
- Update refund beneficiary
- Submit accompanying document (supporting documents and attachments relating to a claim)
- Submit claim
- Check status of a submitted claim
- Delete submitted claim
- Download stamp sheet
- Download decision letter

As a rule, each endpoint expects a JSON document, which is delivered as the body of an HTTP POST or PUT call. Each JSON document is checked for structural compliance against the corresponding JSON schema. Depending on the endpoint, further validations may be performed. As a response to an endpoint call, a schema-compliant JSON document is also generated, indicating whether the call was successful. If this is not the case, the error messages are included in the response.

3.1 Token management and HTTP header

To call a bulk submission endpoint, an M2M access token is required. This can be obtained and managed via the web application.

Access Token Management

Mit einem Klick auf "Neues Access Token generieren" kann ein für 90 Tage gültiges M2M Token erstellt werden. Nur ein Token kann pro Benutzer gleichzeitig gültig sein. Ein erneuter Klick auf "Neues Access Token generieren" annulliert das vorherige Token automatisch.

M2M Access Token

b0JuTloXWkRHV2VXKzVJNndLcGZJT1AvQU5XYVNRsXBHUVrmZHpKM0ZOdeTpcDBTdjh6Q21HcGUyb3lHQWVBNER0M2txUT09 

Generierungsdatum 27.04.2021

Gültigkeit 26.07.2021 - **Gültig**


ANNULLIEREN

NEUES ACCESS TOKEN GENERIEREN

Refresh Token Management

Mit einem Klick auf "Neues Refresh Token generieren" kann ein für 365 Tage gültiges M2M Token erstellt werden. Nur ein Token kann pro Benutzer gleichzeitig gültig sein. Ein erneuter Klick auf "Neues Refresh Token generieren" annulliert das vorherige Token automatisch.

M2M Refresh Token

YVUrYUIORWdrZmREdVZnY2l5bWY5cktwS2VaamlstVU1Y3NlTm1RQ290Stdlam9odElJzJJYzg3ZzJnam9XWFF2b09TZz09 

Generierungsdatum 27.04.2021

Gültigkeit 27.04.2022 - **Gültig**

ANNULLIEREN

NEUES REFRESH TOKEN GENERIEREN

Figure 7: M2M token management

The M2M access token is sent as a header in the HTTP request when an endpoint is called. In addition to the M2M access token, the content type must also be set correctly for POST and PUT requests so that the endpoint accepts the call.

Header name	Contents	Value/example
Authorisation	M2M access token	azF5cEpwVTdvYU9Nd0E1...
Content type	Body content type	application/json

Table 3: HTTP header content

3.2 Calling the endpoints

The endpoints described below can be accessed via the following base URL:

<https://vstde.estv.admin.ch>

3.2.1 Automatic token renewal (M2M refresh token)

The call is made by means of a GET request to the following endpoint:

`/api/m2m/token/renew`

With this request, the M2M refresh token from the VST-DE application's token management must be transmitted in the "refreshToken" field in the HTTP header. In response, you will receive a new M2M access token in the "data.token" field, and the old one will no longer be valid.

Example of response:

```
{
  "success": true,
  "statusCode": 200,
  "data": {
    "token":
      "NWRIdkJWeFYyWFh6NmEwUEgwa09QVnRxZ1hTMUZNeDI4UTc5KzF5
      MmxzMTVZVHhMW1kWTZFY1pvS2lHa1l0aUNsY3hCdz09",
    "groupID": 8355,
    "validUntil": "27.07.2021",
    "generateDate": "28.04.2021",
    "status": "valid"
  }
}
```

The M2M refresh token is valid for 365 days. After that, a new M2M refresh token must be generated manually in the portal.

3.2.2 Create refund beneficiary

Before a claim can be submitted, the basic data of the refund beneficiary must be entered. This must initially be done once for each refund beneficiary. After that, claims can be submitted for this beneficiary at any time.

The call is made by means of a PUT request to the following endpoint:

`/api/md/m2m/register/bo`

Each call to the endpoint creates one refund beneficiary, whose FTA ID is communicated in the response.

A distinction is made between natural persons and legal entities.

Natural person

The following information is required for a natural person:

Property	Type	Mandatory/Optional	Note	Field restrictions
lastName	String	M	Surname	Max. 40 characters
firstName	String	M	First name	Max. 40 characters
birthDate	Date as a string in the format YYYY-MM-DD	M	Date of birth	-
street	String	O	Street	Max. 60 characters

Property	Type	Mandatory/Optional	Note	Field restrictions
houseNumber	String	O	House No.	Max. 10 characters
zip	String	M	Postcode	Min. 3 characters Max. 10 characters
city	String	M	City/town	Min. 2 characters Max. 40 characters
state	String with two characters	M	Country (ISO-3166 alpha-2 code)	-
taxNumber	String	M	At least one tax number (taxNumber) or tax identification number (taxIdNumber) must be provided. - Tax number: 10–13 digits, spaces, slashes - Tax identification number: 11 digits	-
taxIdNumber	String			-
estvidOld	String	O	Previous FTA ID of the refund beneficiary - Format: "052" & "." & 4 digits & "." & 4 digits	-
fileNumberOld	String	O	Previous file number of the refund beneficiary - Format: 7 digits (shorter numbers should be supplemented with leading zeros)	-

Table 4: Data fields for a natural person

Example of a JSON document for recording all attributes of a natural person:

```

{
  "person": {
    "type": "natural",
    "firstName": "Hans",
    "lastName": "Muster",
    "birthDate": "1981-05-03"
  },
  "street": "Hauptstrasse",
  "houseNumber": "99",
  "zip": "12345",
  "city": "Beispielstadt",
  "state": "DE",
  "taxId": {
    "taxNumber": "012/345/67890 ",
    "taxIdNumber": "12345678901"
  },
  "estvidOld": "052.1234.5678",
  "fileNumberOld": "dossiennr123"
}

```

Example of a minimal JSON document for recording only the mandatory attributes of a natural person:

```

{
  "person": {
    "type": "natural",
    "firstName": "Hans",
    "lastName": "Muster",
    "birthDate": "1981-05-03"
  },
  "zip": "12345",
  "city": " Beispielstadt ",
  "state": "DE",
  "taxId": {
    "taxNumber": "012/345/67890"
  }
}

```

Legal entity

The following information is required for a legal entity:

Property	Type	Mandatory/Optional	Note	Field restrictions
company	String	M	Name of company	Max. 160 characters
entityForm	String	M	Legal form	3 characters
street	String	O	Street	Max. 60 characters
houseNumber	String	O	House No.	Max. 10 characters
zip	String	M	Postcode	Min. 3 characters Max. 10 characters
city	String	M	City/town	Min. 2 characters Max. 40 characters

Property	Type	Mandatory/Optional	Note	Field restrictions
state	String with two characters	M	Country (ISO-3166 alpha-2 code)	-
taxNumber	String	M	At least one tax number (taxNumber), economic identification number (wIDNr) or value added tax identification number (uStIDNr) must be provided. <ul style="list-style-type: none"> - Tax number: 10–13 digits, spaces, slashes - Economic identification number and VAT identification number: "DE" & 9 digits 	-
wIDNr	String			-
uStIDNr	String			-
estvidOld	String	O	Previous FTA ID of the refund beneficiary <ul style="list-style-type: none"> - Format: "052" & "." & 4 digits & "." & 4 digits 	-
fileNumberOld	String	O	Previous file number of the refund beneficiary <ul style="list-style-type: none"> - Format: 7 digits (shorter numbers should be supplemented with leading zeros) 	-

Table 5: Data fields for a legal entity

Example of a JSON document for recording all attributes of a legal entity:

```

{
  "person": {
    "type": "legal",
    "company": "Beispiel-Gesellschaft",
    "entityForm": "KGG"
  },
  "street": "Hauptstrasse",
  "houseNumber": "100",
  "zip": "12345",
  "city": "Beispielstadt",
  "state": "DE",
  "taxId": {
    "taxNumber": "012 345 67890",
    "wIDNr": "DE123456789",
    "uStIDNr": "DE123456789"
  },
  "estvidOld": "052.1234.5678",
  "fileNumberOld": "dossiernr123"
}

```

Example of a JSON document for recording only the mandatory attributes of a legal entity:

```
{
  "person": {
    "type": "legal",
    "company": " Beispiel-Gesellschaft ",
    "entityForm": "KGG"
  },
  "zip": "12345",
  "city": " Beispielstadt ",
  "state": "DE",
  "taxId": {
    "taxNumber": "012 345 67890"
  }
}
```

Answer

If a natural person or legal entity is successfully registered, the response will include the assigned FTA ID of the refund beneficiary. This identifier is required in order to submit a claim and update a refund beneficiary's data. It is therefore assumed that the bulk submitter will save the FTA ID and use it for all future calls on behalf of the refund beneficiary.

```
{
  "success": true,
  "estvID": "052.2345.6789"
}
```

Important:

Each refund beneficiary only needs to be created once in order to obtain a valid FTA ID. The same FTA ID must be used again in all subsequent claims.

3.2.3 Update refund beneficiary

Bulk submitters can update the details of the refund beneficiaries they have created at any time. To do this, they must have the valid FTA ID that was assigned when the refund beneficiary was created.

For an update to take place, all editable fields must be resubmitted, even those that are not to be changed. In the case of legal entities, the name and legal form cannot be changed. In the case of natural persons, the date of birth cannot be changed. This data must not be included when an update is submitted. Conversely, the "type" field – which also cannot be changed – must be included.

If there are any changes to the non-editable data, a new refund beneficiary must be created. Ideally, the previous FTA ID should be provided (estvidOld) so that the FTA can verify that it is the same person/entity.

An update is performed by means of a POST request to the following endpoint:

`/api/md/m2m/update/bo`

Here too, a distinction is made between natural persons and legal entities.

Natural person

Example of a JSON document for updating a natural person:

```
{
  "estvID": "052.2345.6789",
  "person": {
    "type": "natural",
    "firstName": "Hans",
    "lastName": "Muster"
  },
  "street": "Beispielstrasse",
  "houseNumber": "99",
  "zip": "12345",
  "city": "Beispielstadt",
  "state": "DE",
  "taxId": {
    "taxIdNumber": "012/345/67891"
  }
}
```

Legal entity

Example of a JSON document for updating the mandatory attributes of a legal entity:

```
{
  "estvID": "052.2345.6789",
  "street": "Hauptstrasse",
  "houseNumber": "100",
  "zip": "12345",
  "city": "Beispielstadt",
  "state": "DE",
  "taxId": {
    "taxNumber": "123456789012",
    "uStIDNr": "DE123456789",
    "wIDNr": "DE123456789"
  }
}
```

Answer

If an update is successful:

```
{
  "success": true
}
```

3.2.4 Submit supporting document

For a claim to be submitted, some items require the relevant supporting documents to be appended in PDF format. A single document must not be larger than 10 MB, and the total size of all attachments must not exceed 60 MB. Given that, when documents are uploaded, it is not yet known which claim they are being assigned to, a validation message is only generated when the claim is submitted (see error code E0006 in section 3.2.5).

Unlike when a claim is created manually, the accompanying documents for a claim must be uploaded in advance. Each document is assigned a document ID, which must then be inserted in the appropriate place in the claim.

An accompanying document is submitted by means of a PUT request to the following endpoint:

`/api/md/m2m/upload`

The content type "multipart/form-data; boundary=..." must be used:

Header name	Value/example
Content type	multipart/form-data; boundary=----- 966991448654339731356450

Table 6: Document request

The first multipart element provides the content of the file and must have the content type "application/pdf" and the name "file" for the request to be accepted. Other multipart elements are not considered, so only one document can be uploaded at a time.

It should also be noted that documents not referenced in a successfully accepted claim will be automatically deleted from the system upon transition to the next calendar day (i.e. after 23:59). It is therefore advisable not to submit new claims just before midnight. Once the document has

been successfully transmitted, a JSON document is returned in the body as a response. This contains the accompanying-document ID to be used in the claim:

```
{
  "success": true,
  "docID": "9F09576E-6E2E-497F-B6C1-511D751F65E7"
}
```

If the operation was unsuccessful for any reason, the "success" flag in the response JSON document is set to false and no ID is assigned to the accompanying document.

```
{
  "success": false
}
```

3.2.5 Submit claim

The call is made by means of a PUT request to the following endpoint:

`/api/md/m2m/claim`

An example of a complete claim can be found in Annex 6.3.

Basic information

In addition to the FTA ID, which is assigned when the refund beneficiary is created, the legal form of the refund beneficiary and the place of legal residence must be stated again in each claim:

```
{
  "estvID": "052.1234.5678",
  "legalFormType": "AGA",
  "legalCity": "Beispielstadt",
  ...
}
```

The legal form partly determines the questions to be answered in the questionnaire and must therefore match the legal form of the refund beneficiary entered in **Error! Reference source not found.** The domicile relates to the time period covered by the claim. If a claim is being made for an earlier period, this may differ from the refund beneficiary's current domicile. If the refund beneficiary had multiple domiciles during the claim period, these must also be stated in question F3.

A claim may cover several years, but no more than three. These must be indicated in the JSON document as follows:

```
...
  "claimYears": [
    { "year": 2016 },
    { "year": 2015 },
    { "year": 2012 },
  ],
  ...
```

Validations

The following error codes are returned if errors are detected in this area:

Error code	Description of error	Note
E0001	Minimum 1 year and maximum 3 years should be chosen for claim years. No years before 2020 can be chosen.	A claim may cover up to three years from 2020 onwards.
	The claim years should not be in the future.	The claim must not cover years that have not yet begun.
E0019	Legal form declared in the claim does not match that of the target BO.	The legal form must match the recorded legal form of the refund beneficiary. For a list of legal forms, see section 6.2

Table 7: Validations of the basic information

Assets

Three types of assets can be included in a claim: securities, accounts and monetaries.

NB: If there are a large number of assets, it may take some time for the API request response to be returned. For 50 assets, a response should be received within approximately 15 seconds; for 500 assets, it may take up to two minutes.

A corresponding type is defined in the JSON schema for each type of asset. Each type can either be left blank or contain one or more entries. The three types – "securities", "monetaries" and "accounts" – must always be included in the JSON file in this order, even if they are left blank:

```
"securities": [
    ...
],
"monetaries": [
    ...
],
"accounts": [
    ...
]
```

All **securities**, including financial interests, are included in the "securities" type, although the required fields differ depending on the type of security. Most fields in the JSON schema (except assetType and refID) are therefore optional, but, depending on the type of security, the system makes some fields mandatory while others are not permitted.

Shares:

Property	Type	Mandatory/Optional	Note
institutionName	String	M	Company that issued the share
title	String	M	Security type (e.g. "registered shares", "bearer shares", "ordinary shares", "preferred shares", "participation certificates", "distribution funds")
location	String	M	Registered office of the issuing company

Property	Type	Mandatory/Optional	Note
assetType	String	M	Defines the type of asset – here "share"
isin	String	M (at least one entry)	ISIN
valor	String		Swiss Valor (securities) number (alternative to ISIN)
uid	String		Unique Business Identification Number (UID) of the issuing company as recorded in the Swiss UID register (https://www.uid.admin.ch/) – to be provided for unlisted securities without an ISIN or Valor number.
acquiredDate	String	M	Security acquisition date. The date to be given is that of the last acquisition transaction for the security before the due date. If it was a long time ago and the exact date is no longer known, enter 1.1.2001 instead.
dueDate	String	M	Due date of the payout subject to withholding tax
refundRate	Number	M	Refund percentage: for dividend income, this is 20
nbTitles	Number	M	Number of securities held at the time of maturity
dividendPerTitle	Number	M	Dividend per security, in CHF
grossDividend	Number	M	Gross dividend (= dividendPerTitle * nbTitles)
refundAmountDividend	Number	M	Dividend refund amount (= grossDividend * refundRate / 100)
correctedRefundAmount	Number	O	Refund amount corrected for any rounding errors
documentIDs	UUID (multiple)	M	IDs of previously uploaded supporting documents for the relevant item
refID	UUID	M	Asset item ID – UUID assigned by the sender, returned as a reference in case of errors

Table 8: Shares

Example of a share:

```
{
  "institutionName": "UBS Group AG",
  "title": "Namenaktien",
  "location": "Zürich und Basel, CH",
  "assetType": "share",
  "isin": "CH0244767585",
  "valor": "24476758",
  "acquiredDate": "2015-03-15",
  "dueDate": "2018-05-07",
  "refundRate": 20,
  "nbTitles": 10,
  "dividendPerTitle": 0.65,
  "grossDividend": 6.5,
  "refundAmountDividend": 1.3,
  "documentIDs": [
    "2d833988-fac4-43aa-b9b1-4daaa9527be9"
  ],
  "refID": "80da92ca-649c-44ca-b354-20d81c55027e"
}
```

Bonds:

NB: The "interestRate", "nominal" and "paymentValue" fields are no longer required.

Property	Type	Mandatory/Optional	Note
institutionName	String	M	Company that issued the bond
title	String	M	Security type (e.g. "bonds", "medium-term notes", "convertible bonds", "warrant bonds", "combined products")
location	String	M	Registered office of the issuing company
assetType	String	M	Defines the type of asset – here "bond"
isin	String	M (at least one entry)	ISIN
valor	String		Swiss Valor (securities) number (alternative to ISIN)
uid	String		Unique Business Identification Number (UID) of the issuing company as recorded in the Swiss UID register (https://www.uid.admin.ch/) – to be provided for unlisted securities without an ISIN or Valor number.
acquiredDate	String	M	Security acquisition date. The date to be given is that of the last acquisition transaction for the security before the due date. If it was a long time ago and the exact date is no longer known, enter 1.1.2001 instead.

Property	Type	Mandatory/Optional	Note
dueDate	String	M	Due date of the payout subject to withholding tax
refundRate	Number	M	Refund percentage: for interest income, this is 35
credit	Number	M	Nominal value of the bonds held by the refund beneficiary
interestRate	Number	O	Interest rate of a bond
nominal	Number	O	Nominal value of a single bond (in the same currency as "credit" – not necessarily CHF)
paymentValue	Number	O	Payment value of a single bond in CHF
grossInterest	Number	M	Gross interest (= paymentValue * credit / nominal)
refundAmountInterest	Number	M	Interest refund amount (= grossInterest * refundRate / 100)
correctedRefundAmount	Number	O	Refund amount corrected for any rounding errors
documentIDs	UUID (multiple)	M	IDs of previously uploaded supporting documents for the relevant item
refID	UUID	M	Asset item ID – UUID assigned by the sender, returned as a reference in case of errors

Table 9: Bonds

Example of a bond:

```
{
  "institutionName": "Nestlé SA",
  "title": "Obligationen",
  "location": "Cham et Vevey, CH",
  "assetType": "bond",
  "isin": "CH0419042491",
  "valor": "41904249",
  "acquiredDate": "2018-11-01",
  "dueDate": "2019-06-28",
  "refundRate": 35,
  "credit": 10000,
  "grossInterest": 25,
  "refundAmountInterest": 8.75,
  "correctedRefundAmount": 8.77,
  "documentIDs": [
    "051af888-ac28-4e33-8105-a1ea5bd7c1e7"
  ],
  "refID": "f5957fb3-ed9f-4929-a1e9-f7119d4d1b2c"
}
```

Financial interests:

Property	Type	Mandatory/Optional	Note
institutionName	String	M	Company that issued the security
title	String	M	Security type (e.g. "shares", "GmbH shares", "participation certificates", "profit sharing certificates")
location	String	M	Registered office of the issuing company
assetType	String	M	Defines the type of asset – here "financial interest"
uid	String	M	Unique Business Identification Number (UID) of the issuing company as recorded in the Swiss UID register (https://www.uid.admin.ch/)
acquiredDate	String	M	Security acquisition date. The date to be given is that of the last acquisition transaction for the security before the due date. If it was a long time ago and the exact date is no longer known, enter 1.1.2001 instead.
dueDate	String	M	Due date of the payout subject to withholding tax
refundRate	Number	M	Refund percentage: 20 for shares, 30 for border power plants, 35 for bonds, variable (as per the DBA-D) for financial interests
nbTitles	Number	M	Number of securities held at the time of maturity
dividendPerTitle	Number	M	Dividend per security, in CHF
grossDividend	Number	M	Gross dividend (= dividendPerTitle * nbTitles)
refundAmountDividend	Number	M	Dividend refund amount (= grossDividend * refundRate)
amountTitleOrganisation	Number	M	Total number of the company's securities (relevant for financial interests)
correctedRefundAmount	Number	O	Refund amount corrected for any rounding errors
documentIDs	UUID (multiple)	M	IDs of previously uploaded supporting documents for the relevant item
refID	UUID	M	Asset item ID – UUID assigned by the sender, returned as a reference in case of errors

Table 10: Financial interests

Example of a financial interest:

```
{
  "institutionName": "Muster AG",
  "title": "Aktien",
  "location": "CH-4912 Aarwangen",
  "assetType": "investment",
  "uid": "CHE-107.980.915",
  "acquiredDate": "2018-11-01",
  "dueDate": "2019-11-01",
  "refundRate": 20,
  "nbTitles": 25000,
  "dividendPerTitle": 10,
  "grossDividend": 250000,
  "refundAmountDividend": 50000,
  "amountTitleOrganisation": 100000,
  "documentIDs": [
    "afb60f97-03ef-41a5-93c3-106a148d5edd"
  ],
  "refID": "9a0360a2-3291-4665-94fd-5831943f02bd"
}
```

Border power plants:

Border power plants follow the same pattern as shares, except that the refundRate is "30". Also, most border power plants do not have an ISIN/Valor number, so the UID must be entered there instead. In addition, the security type ("title") is optional here.

Example of a border power plant:

```
{
  "institutionName": "Kraftwerk Birsfelden AG",
  "title": "Aktien",
  "location": "Birsfelden BL",
  "assetType": "share",
  "uid": "CHE-102.674.865",
  "acquiredDate": "2018-11-01",
  "dueDate": "2019-11-01",
  "refundRate": 30,
  "nbTitles": 753,
  "dividendPerTitle": 12.5,
  "grossDividend": 9412.5,
  "refundAmountDividend": 2823.75,
  "documentIDs": [
    "e21e72a7-78db-44c7-a5b5-946675bf576f"
  ],
  "refID": "8de87d23-57a7-458b-872b-bda03cc398a3"
}
```

Monetaries are described by the following fields:

Property	Type	Mandatory/Optional	Note
institutionName	String	M	Name of the company that provided the monetary
monetaryName	String	M	Description of the monetary
dueDate	String	M	Due date of the payout subject to withholding tax
refundRate	Number	M	Refund percentage as stated in the DBA-D
grossIncome	Number	M	Value of the benefit, in CHF
refundAmount	Number	M	Refund amount (= grossInterest * refundRate)
correctedRefundAmount	Number	O	Refund amount corrected for rounding errors
documentIDs	UUID (multiple)	M	IDs of previously uploaded supporting documents for the relevant item
refID	UUID	M	Asset item ID

Table 11: Data fields for monetaries

Example of a monetary:

```

"monetaries": [
  {
    "institutionName": "Subconscious Insight",
    "monetaryName": "Beraterhonorar",
    "dueDate": "2017-08-01",
    "grossIncome": 100000,
    "refundRate": 20,
    "refundAmount": 20000,
    "documentIDs": [
      "ac5d8f05-0906-43ed-a081-1f757e328347"
    ],
    "refID": "4757b2ae-5ba3-4cea-91eb-f639831c1fde"
  },
  ...
]

```

Accounts are described by the following fields:

Property	Type	Mandatory/Optional	Note
IBAN	String	M	Account number in IBAN format
description	String	M	Description (account name or type)
dueDate	String	M	Due date of the payout subject to withholding tax
refundRate	Number	M	Refund percentage: for accounts, this is always 35
grossInterest	Number	M	Gross interest paid, in CHF
refundAmount	Number	M	Refund amount (= grossInterest * refundRate)
correctedRefundAmount	Number	O	Refund amount corrected for rounding errors

Property	Type	Mandatory/Optional	Note
documentIDs	UUID (multiple)	M	IDs of previously uploaded supporting documents for the relevant item
refID	UUID	M	Asset item ID

Table 12: Data fields for accounts

Example of an account:

```

"accounts": [
  {
    "IBAN": "CH12500105170648489890",
    "description": "Sparkonto",
    "dueDate": "2019-12-31",
    "grossInterest": 500,
    "refundRate": 35,
    "refundAmount": 175,
    "documentIDs": [
      "d346ae50-26bb-4918-9e97-e481af2469d4"
    ],
    "refID": "812ff45e-0d19-4602-98f4-eea37b34a0fff"
  },
  ...
]

```

Validations

The following error codes are returned if asset-related errors are detected.

General errors:

Error code	Description of error	Note
E0003	Invalid DocumentID. No document found.	The DocumentID is unknown; the referenced document may not have been uploaded yet.
E0004	Documents exceed maximum upload size.	The total size of all documents uploaded for a claim must not exceed 60 MB.
E0005-E0009	AcquiredDate should be before the DueDate.	The acquisition date must be before the due date.
	DueDate should not be in the future.	The due date must not be in the future.
	Year in DueDate for asset should be one of the claim years.	Only due dates that fall within the specified "claimYears" may be entered.
	DueDate should be in the period where the residence was Germany.	The due date must fall within a period during which the refund beneficiary resided in Germany. This is relevant if periods were entered in question 3 during which the refund beneficiary was resident in other countries.
	Invalid CorrectedRefundAmount. It can only be rounded to the next integer value.	The refund amount may be adjusted to correct rounding errors, but can only be rounded up or down to the nearest Swiss franc.

Table 13: Error codes for assets

Errors in the individual assets will result in an error code dependent on the asset type. The description then provides further details about the specific error.

Error code	Description of error	Note
E0005: Bond error	Invalid refundRate for bonds. Must be 35%	The refund rate for bonds is always 35%.
	Invalid grossInterest. Should be: $\text{paymentValue} * (\text{credit} / \text{nominal})$	The gross interest of a bond is calculated by dividing the nominal value of the shares held by the nominal value of the bond and multiplying by the bond payment value.
	Invalid refundAmountInterest. Should be 35% of grossInterest	The refund amount for interest is always 35%.
E0006: Share error	Invalid refundRate for shares. Must be 20%.	The refund rate for shares is always 20%.
	Invalid GrossDividend. Should be $\text{nbTitles} * \text{DividendPerTitle}$	The gross dividend must equal the number of securities multiplied by the dividend per security.
	Invalid refundAmountDividend. Should be 20% of grossDividend	The refund amount must be equal to 20% of the gross dividend.
E0007: Financial interest error	Invalid refundRate for investments. Must be 15%, 20% or 35%	The reimbursement rate for financial interests is 15%, 20% or 35%, depending on the provisions of the DTA-D.
	Invalid GrossDividend. Should be $\text{nbTitles} * \text{DividendPerTitle}$	The gross dividend must equal the number of securities multiplied by the dividend per security.
	Invalid refundAmountDividend. Should be $(\text{RefundRate} * \text{GrossDividend}) / 100$	The refund amount must equal the gross dividend multiplied by the refund rate.
	NbTitles should be less than AmountTitleOrganisation.	The number of securities held must be less than the total number of securities of the company in which the refund beneficiary has a financial interest.
E0008: Account error	Invalid refundRate for accounts. Must be 35%	The refund rate for shares is always 35%.
	Invalid refundAmount. Should be 35% of grossInterest	The refund amount must be equal to 35% of the gross interest.
E0009: Monetary error	Invalid refundRate for monetaries. Must be 15%, 20% or 35%.	The refund rate for monetaries is 15%, 20% or 35%, depending on the provisions of the DBA-D.
	Invalid refundAmount. Should be $\text{GrossInterest} * \text{RefundRate}$	The refund amount must equal the gross dividend multiplied by the refund rate.

Table 14: Error codes for securities

Questionnaire

The questions listed in the annex (section 6.1) must be answered in the questionnaire. The questions to be answered will differ depending on the legal form. Furthermore, additional information may need to be provided or follow-up questions answered, depending on the answers given to individual questions.

There are 16 questions in total. In the simplest case, an answer has the following structure:

```

{
  "description": "F1",
  "answer": {
    "answer": true
  },
  "refID": "7c892bc5-1179-4583-a472-0336377612a8"
}

```

The question is identified by the first property, "description", which must have one of the following values:

F1, F2, F2A, F2B, F3, F4, F5A, F5B, F6, F7, F8, F9, F10, F11, F12, F13

Question F2 is a special case as follow-up questions may be required. Whether question F2A needs to be answered depends on the answer to question F2. Whether question F2B needs to be answered depends in turn on the answer to question F2A. If F2A and F2B do need to be answered, these answers must always be provided as the last items in the questionnaire array.

All other answers are to be provided depending on the legal form:

No.	Legal form	Answers to questions ¹	Comment
1	NPE Natural person (Natürliche Person)	F1, F2, F3, F6, F11, F2A, F2B	Natural person
2	EUN Sole proprietorship (Einzelunternehmen) EKF Female registered merchant (Eingetragene Kauffrau) EKM Male registered merchant (Eingetragener Kaufmann) PGG Partnership company (Partnergeseellschaft) PGB Partnership company with limited professional liability (Partnergeseellschaft mit beschränkter Berufshaftung) STG Silent partnership (Stille Gesellschaft) AGA Stock corporation (Aktiengesellschaft) GAG Non-profit stock corporation (Gemeinnützige Aktiengesellschaft) IAG Investment stock corporation (Investmentaktiengesellschaft) RAG REIT stock corporation (REIT-Aktiengesellschaft) EAG European stock corporation/Societas Europaea (Europäische Aktiengesellschaft) GBH Limited liability company (Gesellschaft mit beschränkter Haftung) GGH Non-profit limited liability company (Gemeinnützige Gesellschaft mit beschränkter Haftung)	F1, F2, F3, F4, F5A, F5B, F7, F11, F2A, F2B	Legal entity

¹ To be provided in this order; F2A and F2B are not always required.

	<p>UGH Entrepreneurial company with limited liability (Unternehmergesellschaft [haftungsbeschränkt])</p> <p>KGA Public limited partnership (Kommanditgesellschaft auf Aktien)</p> <p>UGG Entrepreneurial company (Unternehmergesellschaft)</p> <p>EGS Registered cooperative society (Eingetragene Genossenschaft)</p> <p>ARV Association predating the German Civil Code (Altrechtlicher Verein)</p> <p>EGV Registered association (Eingetragener Verein)</p> <p>NEV Non-registered association (Nicht eingetragener Verein)</p> <p>VEG Mutual insurance company (Versicherungsverein auf Gegenseitigkeit)</p> <p>WIV Profit-making association (Wirtschaftlicher Verein)</p> <p>KOR Public-law corporation (Körperschaft des öffentlichen Rechts)</p> <p>KCH Church (Kirche)</p> <p>GEV Trade union (Gewerkschaft) (if not a registered association)</p> <p>PTP Political party (Politische Partei) (if not a registered association)</p> <p>PRE Shipowning partnership (Partenreederei)</p> <p>ERB Inheritance (Erbschaft)</p> <p>EBG Community of heirs (Erbengemeinschaft)</p> <p>EIB Municipal utility (Eigenbetrieb)</p> <p>REG Municipal department (Regiebetrieb)</p>		
3	<p>OHG General partnership (Offene Handelsgesellschaft)</p> <p>GOG Limited liability company & general partnership (GmbH & Co. OHG)</p> <p>AOG Stock corporation & general partnership (AG & Co. OHG)</p> <p>KGG Limited partnership (Kommanditgesellschaft)</p> <p>GCG Limited liability company & limited partnership (GmbH & Co. KG)</p> <p>AKG Stock corporation & limited partnership (AG & Co. KG)</p> <p>OKG General partnership & limited partnership (OHG-KG)</p> <p>UKG Entrepreneurial company with limited liability & limited partnership (Unternehmergesellsch. UG [haftungsbeschr.] & Co.KG)</p> <p>SKG Foundation & limited partnership (Stiftung & Co. KG)</p> <p>SGG Foundation/limited liability company & limited partnership (Stiftung GmbH & Co. KG)</p>	F1, F2, F3, F4, F5A, F5B, F7, F8 , F11, F2A, F2B	As for legal entity, plus F8

	LLG	Limited liability company & limited partnership (Limited Liability Company & Co. KG)		
	IKG	Investment limited partnership (Investment-KG)		
	LCG	Limited company & limited partnership (Limited & Co. KG)		
4	GBR	Civil-law partnership (Gesellschaft des bürgerlichen Rechts)	F1, F2, F3, F4, F5A, F5B, F7, F9 , F11, F2A, F2B	As for legal entity, plus F9
5	AOR	Public-law institution (Anstalt des öffentlichen Rechts)	F1, F2, F3, F4, F5A, F5B, F10 , F11, F2A, F2B	As for legal entity, but F10 instead of F7
	STO	Public-law foundation (Stiftung des öffentlichen Rechts)		
	STR	Private-law foundation (Stiftung des privaten Rechts)		
6	ANF	Investment fund (Anlagefonds)	F1, F2, F3, F4, F5A, F5B, F7, F11, F12 , F2A, F2B	As for legal entities, plus F12
	PUF	Publicly offered fund (Publikumsfonds)		
	PUS	Publicly offered separate investment fund (Publikums-Sondervermögen)		
	INF	Investment fund (Investmentfonds)		
7	SPS	Special separate investment fund (Spezial-Sondervermögen)	F1, F2, F3, F4, F5A, F5B, F7, F11, F13 , F2A, F2B	As for legal entities, plus F13

Table 15: Questions for each legal form

Depending on the answer to a question, additional information may be required. This may take the form of either a descriptive text or a list of structured information, some of which may also require supporting documents.

The following table shows the additional information that must be provided in each case:

Question	Answer	Required additional information	Comments
F1	true		
	false	"description" property: reasons for the refund claim (free text)	Is part of the "answer" property
F2	True		F2A must be answered/provided
	false	"description" property: description of the reasons (free text)	Is part of the "answer" property
F2A	True		F2B must be answered/provided
	false	"description" property: description of the reasons (free text)	Is part of the "answer" property
F2B	true	"description" property: description of the reasons (free text) & contract between parties (document)	Is part of the "answer" property
	false		
F3	true		

	false	"taxDomicilePeriod" property of the type [TaxDomicilePeriodType]: list of tax domiciles during the claim period	Due dates cannot be entered for periods during which residence in Germany is not indicated.
F4	true		If "false", the claimant is not entitled to submit a claim.
F5A	True	"affiliatedEntity" property of the type [AffiliatedEntityType]: list of permanent establishments, including name, address, postcode and city/town	
	false		
F5B	true	"affiliatedEntity" property of the type [AffiliatedEntityType]: list of companies, including company type, name, address, postcode and city/town	
	false		
F6	true		
	false	"description" property: description of the reasons (free text)	Is part of the "answer" property
F7	true		
	false		
F8	true		If "false", the claimant is not entitled to submit a claim.
F9	true	"documentIDs" property of the type [UUIDType]: list of persons having a financial interest (document) OR "affiliatedEntity" property of the type [EquityHoldingPersonType]: list of persons having a financial interest, including name, address and percentage share	Either evidence in the form of a document or the list of persons having a financial interest as structured data, not both
F10	true		
	false	"documentIDs" property of the type [UUIDType]: exemption notice from the German tax office under Article 5 paragraph 1 no. 9 of the German Corporation Tax Act (KStG) and Article 3 no. 6 of the German Trade Tax Act (GewStG)	Evidence in the form of a document
F11	true	"testator" property of the type [DeceasedPersonType]: information about the testator AND "affiliatedEntity" property of the type [AffiliatedEntityType]: list of the persons involved in the estate, including name, address and inheritance share in per cent AND	The list of persons (testator and heirs) as structured data AND the certificate of inheritance as a document must be submitted.

		"documentIDs" property of the type [UUIDType]: certificate of inheritance (document)	
	false		
F12	true	"assetTitles" property of the type [AssetTitlesType]: for each claim year ("year" property), the total number of shares in the fund or publicly offered separate investment fund ("totalTitles" property) and the number of shares held by shareholders resident in Germany ("titlesDE" property)	If the refund beneficiary has one of the legal forms concerned, the question must be answered with "true".
F13	true	"affiliatedEntity" property of the type [HolderPersonType]: information about the owner of the assets, including name and address	If the refund beneficiary has one of the legal forms concerned, the question must be answered with "true".

Table 16: Set of questions

Concluding information

At the end of the claim application, some additional information about the claimant must be provided. The required details are the IBAN and the name of the holder of the account into which the withholding tax refund is to be paid, as well as contact details for any questions about the claim:

```

...
"paymentInformation": {
  "IBAN": "DE2710077770209299700",
  "accountHolderName": "Hans Muster"
},
"contactInformation": {
  "phoneNumber": "004912345678900",
  "eMail": "hans@muster.de"
}
}

```

Answer

If the system accepts the claim, the response will contain a claim ID. This can be used to check the status of the claim and potentially to cancel it:

```

{
  "success": true,
  "claimID": "DE-3303-6160-00"
}

```

Validations

The following error codes are returned if errors are detected in the questionnaire:

Error code	Description of error	Note
E0002	TitlesDE should be less than or equal to TotalTitles.	The number of shares in Germany must be less than or equal to the total number of shares in the fund or separate investment fund.
E0010	Invalid DateFrom or DateTo. DateFrom should be before DateTo	If a question specifies a time period, the start date must be before the end date.

E0011	The year in the TaxDomicile period should be one of the claim years.	In question 3, the domicile can be stated for the years defined as claim years.
E0012	Invalid quotePercentage for all beneficiaries. Should sum up to 100%	In question 11, all persons involved in the estate must be listed so that the sum of the inheritance shares of all beneficiaries amounts to 100%.
E0013	Invalid Information for Betriebstätte. Should provide Name, Address, City and Postcode	If you answer "yes" to question 5a, the name, address, postcode and city/town must be provided for each permanent establishment.
E0014	Invalid Information for Kollektiv/Kommanditgesellschaft. Should provide Name, Address, City, Postcode and KollektivGesellschaft or KommanditGesellschaft	If you answer "yes" to question 5b, the name, address, postcode, city/town and company type must be provided for each company.
E0015	Invalid information for asset owner. FirstName, LastName, Address, PostCode, City and Country should be provided.	For the holders of the special separate investment fund, the specified fields must be completed.
E0016	Invalid Information for GBR Person. Should provide Name, Address, Postcode, City, Country and QuotePercentage	For the persons with a financial interest in a civil-law partnership, the specified fields must be completed.
E0017	Invalid questions for legal form. Should contain questions [x, y, ...]	Questions not matching the legal form of the refund beneficiary were answered, or questions relevant to the legal form were omitted.
E0018	AccountInformation for given IBAN was not found.	The IBAN is invalid because the checksum is incorrect or it contains an invalid bank code.
E0020	No attached document found.	For a question requiring a document with additional information to be supplied, no document was found.

Table 17: Error codes for the questionnaire

3.2.6 Check status of a submitted claim

After a claim is submitted, it goes through several statuses until it is completed.

Status	Comment
Processing	Claim is being processed
Created	Claim has been created, stamp sheet is ready
Submitted	Stamp sheet has arrived by post and has been scanned
Rejected Handwritten notes found	Claim rejected because handwritten notes were made on the stamp sheet – must be resubmitted
Rejected Missing Signature	Claim rejected because the stamp sheet does not contain confirmation of domicile from the German tax authorities – must be resubmitted
Rejected Wrong Version of Claim	Claim rejected because the version number does not match – must be resubmitted
Completed	Claim completed, decision letter is ready
Deleted by MD	Claim was deleted by the claimant

Table 18: Claim status

It is possible to check the current status of multiple claims at the same time. This is done by means of a POST request to the following endpoint:

```
/api/md/m2m/claim/status
```

A list of the relevant claim IDs should be provided in the body of the request. Example of a JSON document for checking the status of multiple claims:

```
{
  "claimIDs": [
    "DE-3303-6160-00",
    "DE-3303-7281-00"
  ]
}
```

The response will include a list containing the status of each claim and some additional information:

```
{
  "success" : true,
  "claimStatus": [
    {
      "claimID": "DE-3303-6160-00",
      "caseID": "2mtg01b8",
      "status": "Processing",
      "claimYears" : ["2020", "2021"],
      "totalRefundAmount": 220.5,
      "lastChange": "2020-02-02T20:20:39+00:00"
    },
    {
      "claimID": "DE-3303-7281-00",
      "caseID": "2mtg02f1",
      "status": "Submitted",
      "claimYears" : ["2020"],
      "totalRefundAmount": 910.25,
      "lastChange": "2020-01-10T15:05:11+00:00"
    },
    ...
  ]
}
```

If one or more of the referenced claims do not exist, the following error is returned:

```
{
  "success": false,
  "error": [
    {
      "errorCode": "M0015",
      "errorDescription": "Error when retrieving claim status"
    }
  ]
}
```

In this case, the status of each claim must be checked individually to identify the claim reference(s) causing the error.

3.2.7 Delete submitted claim

A claim can be deleted as long as its status is "Processing" or "Created". Once the FTA has received the claim by post ("Submitted" or subsequent status), it can no longer be deleted.

A claim is deleted by means of a DELETE request to the following endpoint, with the claim ID included in the path:

```
/api/md/m2m/claim/{claimID}
```

The response will contain the "success" flag and the claim ID:

```
{
  "success" : true,
  "claimID": "DE-3303-6160-00"
}
```

The status of the claim can still be checked, as set out in section 3.2.6. If a claim is deleted, the information under claimYears and totalRefundAmount will no longer be available.

```
{
  "success": true,
  "claimStatus": [
    {
      "claimID": "DE-7849-8698-00",
      "caseID": "",
      "status": "Deleted by MD",
      "claimYears": [],
      "totalRefundAmount": 0,
      "lastChange": "2021-05-04T13:27:38+00:00"
    }
  ]
}
```

3.2.8 Download stamp sheet

When a claim has reached "Created" status, the stamp sheet is ready and can be obtained by means of a GET request via the following endpoint, with the claim ID included in the path:

```
/api/md/m2m/stampletter/{claimID}
```

The response will contain the "success" flag, the content type and the Base64-encoded document:

```
{
  "success" : true,
  "stampSheetDocument": {
    "fileName": "Antrag_DE-3303-6160-00",
    "mimeType": "application/pdf",
    "fileBytes": "JVBERi0xL+Pgpz..."
  }
}
```

3.2.9 Upload stamp sheet

Once the stamp sheet has been stamped by the relevant tax office, it can be uploaded via the following endpoint by means of a PUT request, with the claim ID included in the path:

```
/api/md/m2m/stampletter/upload/{claimID}
```

The content type **multipart/form-data** must be used for the request. The **boundary** is automatically generated by the client (e.g. an HTTP library) and inserted in the request header. The header should look something like this:

Header name	Value/example
Content type	multipart/form-data; boundary=----WebKitFormBoundary7MA4YWxkTrZu0gW

Table 19: Document request

The **boundary** is created automatically by the client, meaning that the exact value does not need to be set manually. This boundary separates the different parts of the request (in this case JSON data and PDF file).

The body of the request must contain confirmation that the claim:

- has been certified and signed by the relevant tax office;
- has been signed in a legally valid way;
- is complete and correct.

```
{
  "boSignature": true,
  "taxOfficeSignature": true,
  "claimComplete": true
}
```

The JSON data is sent with **application/json** and the PDF file with **application/pdf**. The boundary separates the different parts of the request and is added automatically by the client.

The response contains a "success" flag:

```
{
  "success": true,
}
```

3.2.10 Download decision letter

When a claim has reached "Rejected..." or "Completed" status, the decision letter is ready and can be obtained by means of a GET request via the following endpoint, with the claim ID included in the path:

`/api/md/m2m/decisionletter/{claimID}`

The response will contain the "success" flag, the content type and the Base64-encoded document:

```
{
  "success" : true,
  "decisionLetterDocument": {
    "fileName": "Sollbrief_DE-3303-6160-00",
    "mimeType": "application/pdf",
    "fileBytes": "JVBERi0xL+Pgpz..."
  }
}
```

3.3 Sequence of calls

The typical procedure for entering claims differs depending on whether it relates to the first claim or subsequent claims. In the former case, a new refund beneficiary must be entered.

3.3.1 Submit first claim

Step no.	Operation/endpoint	Response
1	Create refund beneficiary	FTA ID
2 N	Submit accompanying documents	1 to N document ID (docID)
N+1	Submit claim	Claim ID (claimID)
N+2	Check status of a submitted claim	Status

Table 20: Procedure for submitting a first claim

3.3.2 Submit subsequent claims

Step no.	Operation/endpoint	Response
1 (optional)	Update refund beneficiary	
2 N	Submit accompanying documents	1 to N document ID (docID)
N+1	Submit claim	Claim ID (claimID)
N+2	Check status of a submitted claim	Status

Table 21: Procedure for submitting a subsequent claim

3.3.3 Steps with the stamp sheet

Once the claim has reached "Created" status, the stamp sheet can be obtained. The confirmation of the relevant German tax office is first added to the stamp sheet, which must be uploaded to the Claim.

Step no.	Operation/endpoint	Response
1	Check status of a submitted claim	Status = "Created"
2	Download stamp sheet	PDF document
3 (manual)	Obtain confirmation from tax office	Stamped document
4	must be uploaded to the Claim	success; true

Table 22: Stamp sheet procedure

3.3.4 Await FTA decision

When the confirmed stamp sheet has been attached at the FTA Reclaim case, than the case is submitted and acknowledged by FTA.

If the validation has been successfully completed, the status of the claim changes to "Submitted". Once the technical assessment of the case has been completed, the status changes to "Completed" and the decision letter can be downloaded.

Step no.	Operation/endpoint	Response
1	Check status of a submitted claim	Status = "Submitted"
2 (manual)	Wait	
3	Check status of a submitted claim	Status = "Completed"
4	Download decision letter and send it to the refund beneficiary	PDF document

Table 23: FTA decision procedure

3.3.5 Handling of rejected claims

The claim will be rejected in the following cases:

- Signature and stamp of the German tax office are missing → "Rejected Missing Signature" status
- Handwritten corrections were made on the form → "Rejected Handwritten notes found" status

If this happens, the document must be reprinted, resubmitted to the German tax office and correctly stamped. Once the FTA has received the correct document by post, the status will change from "Rejected..." to "Submitted".

Step no.	Operation/endpoint	Response
1	Check status of a submitted claim	Status = "Rejected"
2 (manual)	Print out the PDF again, resubmit it to the tax office if necessary and post it to the FTA in the correct way	

Table 24: Procedure for rejected claims

For the sake of completeness, it should be mentioned that there is a third rejection status: "Rejected Wrong Version of Claim". However, this never occurs when a claim is submitted via this interface.

4. JSON schemas

For each endpoint, a JSON schema defines how the incoming and outgoing JSON documents are structured. For some endpoints, no JSON schema exists for the incoming JSON document. Typically, these are called by means of a GET request, with the parameters in the query string.

For the sake of clarity, the JSON schema has been split into several files:

File	Contents	Comment
common_types_schema.json	Types used multiple times	
error_types_schema.json	Types used in the response in case of errors	
create_partner_input_schema.json	Request to create refund beneficiaries	
create_partner_output_schema.json	Response when creating refund beneficiaries	
update_partner_input_schema.json	Request to update refund beneficiaries	
update_partner_output_schema.json	Response when updating refund beneficiaries	
add_claim_document_output_schema.json	Response when submitting an accompanying document	No input schema is required to submit the accompanying document.
claim_types_schema.json	Types used multiple times in claims	
questionary_types_schema.json	Types of questionnaire answers	
claim_questionary_sequence_types_schema.json	Define the expected sequence of answers	
create_claim_input_schema.json	Request to create a claim	This is the main schema for a claim with various dependencies.
create_claim_output_schema.json	Response when creating a claim	
claim_status_query_input.json	Check the status of claims	
claim_status_query_output.json	Response when checking the status of claims	
delete_claim_output_schema.json	Response when deleting a claim	No input schema is required to trigger the deletion.
download_stamp_sheet_output_schema.json	Response when downloading the stamp sheet	No input schema is required to trigger the download.
download_decision_letter_output_schema.json	Response when downloading the decision letter	No input schema is required to trigger the download.

Table 25: Overview of JSON schemas

The schemas are stored on GitHub and can also be referenced directly from there for validation (see README.md):

<https://github.com/estv-admin/efde-md-json-schema>

4.1 Schema validation and other validations

For each HTTP request to an endpoint, the incoming body is validated against the expected schema. If validation errors occur, the response indicates that the call was unsuccessful and the error messages from the failed validation step are returned.

When a claim is submitted, it may happen that the error messages cannot exactly identify the triggering data element. This usually happens when the additional data for a question is missing or provided incorrectly. When troubleshooting, therefore, always first check whether the questionnaire data conforms to the legal form of the refund beneficiary (see section 3.2.5).

After schema validation, the data is checked by further content validations, as described in the preceding sections.

4.2 Validation error messages

A JSON schema validation error is marked with the code M002:

```
{
  "success": false,
  "error": [
    {
      "errorCode": "M0016",
      "errorDescription": "Claim not valid"
    },
    {
      "errorCode": "E0023",
      "errorDescription": "Invalid questions for legal form. Should contain questions [ F12 ]"
    },
    {
      "errorCode": "E0025",
      "errorReferenceID": "53878DFE-192B-4414-B909-0F6C320CE1A5",
      "errorDescription": "Asset titles for legal form should be filled out"
    }
  ]
}
```

4.3 List of error codes

Code	Error
M001	Error when extracting JSON body from request
M002	Error when validating JSON body against json schema
M003	Error when converting JSON body to an object
M004	Error when creating a beneficial owner
M005	Partner with given FTA ID could not have been found
M006	Error when marshaling json
M007	Error when creating json response content
M008	Error when storing a claim
M009	Error when deleting a claim
M0010	Claim not found
M0011	Error when retrieving stamp sheet PDF document
M0012	Record not found or a stamp sheet PDF document not available yet
M0013	Error when retrieving stamp sheet PDF document
M0014	Record not found or a decision letter PDF document not available yet
M0015	Error when retrieving claim status
M0016	Claim not valid
M0017	Cannot convert natural person beneficial owner to legal entity or vice versa
M0018	Claim is in the status where it cannot be deleted
M0019	Document could not have been parsed
M0020	File size exceeded maximal allowed value
M0021	Generic file upload error
M0022	File type unknown error
M0023	File does not have a correct format (only PDF are allowed)
M0024	Reference system reported given IBAN to be invalid
M0025	IBAN validation failed

Table 26: General error codes

5. Data protection and data security

5.1 Data security

Data security is fully guaranteed. When data is submitted via the web service interface (M2M), the reports are transmitted by the reporting institution, and the data is transported via a secure, encrypted channel.

The portal periodically undergoes security penetration testing by an external, independent company.

5.2 Data protection

All relevant data protection requirements have been taken into account in the design and implementation of the solution.

6. Annex

6.1 Text of questions in the questionnaire

Question ID	Question text
F1	Were you entitled to use the recorded investment income on the due dates?
F2	Did you collect the recorded investment income for your own account?
F2A	Are the recorded assets your own holdings (nostro/own custody account) and not holdings of third-party beneficiaries?
F2B	Were the recorded assets subject to "securities lending and borrowing" transactions at the time the income was due?
F3	Were you resident in the place you indicated as "legalCity" for the entire period covered by this claim, within the meaning of the double taxation agreement?
F4	Did you have the legal form specified in "legalFormType" for the entire period covered by this claim?
F5A	Did you have a permanent establishment in Switzerland in the calendar year in which the recorded due dates fell?
F5B	Did you hold an interest in a Swiss general or limited partnership (Kollektivgesellschaft/Kommanditgesellschaft) in the calendar year in which the recorded due dates fell?
F6	Are you subject to unlimited tax liability in Germany for the recorded investment income?
F7	Is the income creditor subject to corporation tax?
F8	Are at least three quarters of the company's profits attributable to persons resident in Germany?
F9	If you are a GBR (Gesellschaft bürgerlichen Rechts, or civil-law partnership), please upload a list of the persons with a financial interest in the partnership or enter the information concerning these persons.
F10	Is the foundation/institution subject to corporation tax?
F11	Does the recorded investment income come from an inheritance?
F12	If you are an investment fund (Anlagefonds or Investmentfonds), publicly offered fund (Publikumsfonds) or publicly offered separate investment fund (Publikums-Sondervermögen), please enter the required information about shares.
F13	If you are a special separate investment fund (Spezial-Sondervermögen), please enter the fund holders.

Table 27: Question texts

6.2 Mapping of legal form to questions in the questionnaire

Typ	Kürzel	RF	Rechtsform	F1	F2	F2A	F2B	F3	F4	F5A	F5B	F6	F7	F8	F9	F10	F11	F12	F13
1	NPE		Natürliche Person	x	x	x	x	x				x					x		
2	EUN		Einzelunternehmen	x	x	x	x	x	x	x	x		x				x		
	EKF		Eingetragene Kauffrau	x	x	x	x	x	x	x	x		x				x		
	EKM		Eingetragener Kaufmann	x	x	x	x	x	x	x	x		x				x		
	PGG		Partnergeseellschaft	x	x	x	x	x	x	x	x		x				x		
	PGB		Partnergeseellschaft mit beschränkter Berufshaftung	x	x	x	x	x	x	x	x		x				x		
	STG		Stille Gesellschaft	x	x	x	x	x	x	x	x		x				x		
	AGA		Aktiengesellschaft	x	x	x	x	x	x	x	x		x				x		
	GAG		Gemeinnützige Aktiengesellschaft	x	x	x	x	x	x	x	x		x				x		
	IAG		Investmentaktiengesellschaft	x	x	x	x	x	x	x	x		x				x		
	RAG		REIT-Aktiengesellschaft	x	x	x	x	x	x	x	x		x				x		
	EAG		Europäische Aktiengesellschaft	x	x	x	x	x	x	x	x		x				x		
	GBH		Gesellschaft mit beschränkter Haftung	x	x	x	x	x	x	x	x		x				x		
	GGH		Gemeinnützige Gesellschaft mit beschränkter Haftung	x	x	x	x	x	x	x	x		x				x		
	UGH		Unternehmergesellschaft (haftungsbeschränkt)	x	x	x	x	x	x	x	x		x				x		
	KGA		Kommanditgesellschaft auf Aktien	x	x	x	x	x	x	x	x		x				x		
	UGG		Unternehmergesellschaft	x	x	x	x	x	x	x	x		x				x		
	EGS		Eingetragene Genossenschaft	x	x	x	x	x	x	x	x		x				x		
	ARV		Altrechtlicher Verein	x	x	x	x	x	x	x	x		x				x		
	EGV		Eingetragener Verein	x	x	x	x	x	x	x	x		x				x		
	NEV		Nicht eingetragener Verein	x	x	x	x	x	x	x	x		x				x		
	VEG		Versicherungsverein auf Gegenseitigkeit	x	x	x	x	x	x	x	x		x				x		
	WIV		Wirtschaftlicher Verein	x	x	x	x	x	x	x	x		x				x		
	KOR		Körperschaft des öffentlichen Rechts	x	x	x	x	x	x	x	x		x				x		
	KCH		Kirche	x	x	x	x	x	x	x	x		x				x		
	GEV		Gewerkschaft (sofern kein eingetragener Verein)	x	x	x	x	x	x	x	x		x				x		
	PTP		Politische Partei (sofern kein eingetragener Verein)	x	x	x	x	x	x	x	x		x				x		
	PRE		Partnerreederei	x	x	x	x	x	x	x	x		x				x		
	ERB		Erbschaft	x	x	x	x	x	x	x	x		x				x		
	EBG		Erbengemeinschaft	x	x	x	x	x	x	x	x		x				x		
3	OHG		Offene Handelsgesellschaft	x	x	x	x	x	x	x	x		x	x			x		
	GOG		GmbH & Co. OHG	x	x	x	x	x	x	x	x		x	x			x		
	AOG		AG & Co. OHG	x	x	x	x	x	x	x	x		x	x			x		
	KGG		Kommanditgesellschaft	x	x	x	x	x	x	x	x		x	x			x		
	GCG		GmbH & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	AKG		AG & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	OKG		OHG-KG	x	x	x	x	x	x	x	x		x	x			x		
	UKG		Unternehmergesellschaft UG (haftungsbeschränkt) & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	SKG		Stiftung & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	SGG		Stiftung GmbH & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	LLG		Limited Liability Company & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
	IKG		Investment-KG	x	x	x	x	x	x	x	x		x	x			x		
	LCG		Limited & Co. KG	x	x	x	x	x	x	x	x		x	x			x		
4	GBR		Gesellschaft des bürgerlichen Rechts	x	x	x	x	x	x	x	x		x		x		x		
5	AOR		Anstalt des öffentlichen Rechts	x	x	x	x	x	x	x	x					x	x		
	STO		Stiftung des öffentlichen Rechts	x	x	x	x	x	x	x	x					x	x		
	STR		Stiftung des privaten Rechts	x	x	x	x	x	x	x	x					x	x		
	EIB		Eigenbetrieb	x	x	x	x	x	x	x	x		x				x		
	REG		Regiebetrieb	x	x	x	x	x	x	x	x		x				x		
6	ANF		Anlagefonds	x	x	x	x	x	x	x	x		x				x	x	
	PUF		Publikumsfonds	x	x	x	x	x	x	x	x		x				x	x	
	PUS		Publikums-Sondervermögen	x	x	x	x	x	x	x	x		x				x	x	
	INF		Investmentfonds	x	x	x	x	x	x	x	x		x				x	x	
7	SPS		Spezial-Sondervermögen	x	x	x	x	x	x	x	x		x				x		x

Table 28: Questions according to legal form

6.3 Example of a complete claim

```
{
  "estvID": "052.0278.4637",
  "legalFormType": "NPE",
  "legalCity": "Mannheim",
  "claimYears": [
    {
      "year": 2020
    }
  ],
  "securities": [
    {
      "institutionName": "UBS Group AG",
      "title": "Namenaktien",
      "location": "Zürich und Basel, CH",
      "assetType": "share",
      "isin": "CH0244767585",
      "valor": "24476758",
      "acquiredDate": "2015-03-15",
      "dueDate": "2020-05-07",
      "refundRate": 20,
      "nbTitles": 10,
      "dividendPerTitle": 0.65,
      "grossDividend": 6.5,
      "refundAmountDividend": 1.3,
      "documentIDs": [
        "2d833988-fac4-43aa-b9b1-4daaa9527be9"
      ],
      "refID": "80da92ca-649c-44ca-b354-20d81c55027e"
    },
    {
      "institutionName": "Muster AG",
      "title": "Aktien",
      "location": "CH-4912 Aarwangen",
      "assetType": "investment",
      "uid": "CHE-107.980.915",
      "acquiredDate": "2018-11-01",
      "dueDate": "2020-03-01",
      "refundRate": 20,
      "nbTitles": 25000,
      "dividendPerTitle": 10,
      "grossDividend": 250000,
      "refundAmountDividend": 50000,
      "amountTitleOrganisation": 100000,
      "documentIDs": [
        "afb60f97-03ef-41a5-93c3-106a148d5edd"
      ],
      "refID": "9a0360a2-3291-4665-94fd-5831943f02bd"
    },
    {
      "institutionName": "Kraftwerk Birsfelden AG",
      "title": "Aktien",
      "location": "Birsfelden BL",
      "assetType": "share",
      "uid": "CHE-102.674.865",
      "acquiredDate": "2001-01-01",
      "dueDate": "2020-10-01",
      "refundRate": 30,
      "nbTitles": 753,
      "dividendPerTitle": 12.5,
    }
  ]
}
```

```

        "grossDividend": 9412.5,
        "refundAmountDividend": 2823.75,
        "documentIDs": [
            "e21e72a7-78db-44c7-a5b5-946675bf576f"
        ],
        "refID": "8de87d23-57a7-458b-872b-bda03cc398a3"
    },
    {
        "institutionName": "Schweizerische Eidgenossenschaft",
        "title": "Obligationen",
        "location": "Bern, Schweiz",
        "assetType": "bond",
        "isin": "CH0009755197",
        "valor": "975519",
        "acquiredDate": "2015-04-23",
        "dueDate": "2020-02-06",
        "refundRate": 35,
        "credit": 50000,
        "grossInterest": 2000.00,
        "refundAmountInterest": 700.00,
        "documentIDs": [
            "1DBB2D5E-C675-162D-DD3C-4E9227815451"
        ],
        "refID": "03d4e9f6-8070-4c45-9c66-d090c3d29174"
    }
],
"monetaries": [
],
"accounts": [
    {
        "refID": "AAD2BF4A-A12D-48FA-B1A5-C83DAD1B20A2",
        "IBAN": "CH9300762011623852957",
        "description": "Description",
        "dueDate": "2020-07-31",
        "refundRate": 35,
        "grossInterest": 1200000,
        "refundAmount": 420000,
        "correctedRefundAmount": 420000,
        "documentIDs": [
            "1DBB2D5E-C675-162D-DD3C-4E9227815451"
        ]
    }
],
"questionary": [
    {
        "description": "F1",
        "answer": {
            "answer": true
        },
        "refID": "dc32e3f5-e191-48e0-93dd-39ae399718fc"
    },
    {
        "description": "F2",
        "answer": {
            "answer": true
        },
        "refID": "5c5691e7-e0fc-4b90-9edb-6757c2df642c"
    },
    {
        "description": "F3",
        "answer": {

```

```

        "answer": false
    },
    "taxDomicilePeriod": [
        {
            "taxDomicile": "DE",
            "dateFrom": "2020-01-01",
            "dateTo": "2020-10-31"
        },
        {
            "taxDomicile": "BE",
            "dateFrom": "2020-11-01",
            "dateTo": "2020-12-31"
        }
    ],
    "refID": "5872ab6e-a0c1-4a64-949c-f108fe123985"
},
{
    "description": "F6",
    "answer": {
        "answer": true
    },
    "refID": "9d3ae8e2-1685-4020-8192-87a3a3ebd224"
},
{
    "description": "F11",
    "answer": {
        "answer": true
    },
    "testator": {
        "firstName": "Peter",
        "lastName": "Muster",
        "lastResidence": "Zürich",
        "deathDate": "2019-11-11"
    },
    "affiliatedEntity": [
        {
            "firstName": "Daniel",
            "lastName": "Muster",
            "address": "Niederfeldstrasse 54",
            "postCode": "68199",
            "city": "Mannheim",
            "country": "DE",
            "quotePercentage": 50
        },
        {
            "firstName": "Klara",
            "lastName": "Muster",
            "address": "Bahnhofstrasse 15",
            "postCode": "3780",
            "city": "Gstaad",
            "country": "CH",
            "quotePercentage": 50
        }
    ],
    "documentIDs": [
        "1DBB2D5E-C675-162D-DD3C-4E9227815451"
    ],
    "refID": "f72e6fe3-728f-4899-8c72-0dcc65104280"
},
{
    "description": "F2A",

```

```

        "answer": {
            "answer": true
        },
        "refID": "817372e4-d94a-4bde-b5cc-5951ee06c670"
    },
    {
        "description": "F2B",
        "answer": {
            "answer": true,
            "description": "Vermögenswerte wurden ausgeliehen"
        },
        "documentIDs": [
            "1DBB2D5E-C675-162D-DD3C-4E9227815451"
        ],
        "refID": "239a02ec-2087-499d-9ed2-2112dfdbed27"
    }
],
"paymentInformation": {
    "IBAN": "CH5100230230700700JMU",
    "accountHolderName": "Muster Daniel"
},
"contactInformation": {
    "phoneNumber": "004944553233",
    "eMail": "danielmuster@yopmail.com"
}
}

```

7. Update contact data

You as a FTA's M2M Partner, must maintain your contact data on «Profildaten» (Contact Data), available on the eportal Application called VSTDE:

- Acceptance/Test-Environment: <https://abn-vstde.estv.admin.ch/vstde/start>
- Production-Environment: <https://vstde.estv.admin.ch/vstde/start>

Contact data can be update under the tab «Profildaten», use the button «Bearbeiten» to edit all Fields:

- «Company name», contact data, Phone number and E-Mail address.

Übersicht Profildaten Benutzerverwaltung M2M Token

Profildaten

Name der Gesellschaft*
Muster Bank AG

Kontaktperson*
TestM2M_Vorname TestM2MNachname

Telefonnummer*
+4924335431

Email*
t.TestM2MNachname@MB.com

Bearbeiten

Table 29: Edit profile data

Once update you have updated your contact details, please click on button “Speichern” or “Abbrechen” for discard latest changes.

Übersicht Profildaten Benutzerverwaltung M2M Token

Profildaten

Name der Gesellschaft*
Muster Bank AG

Kontaktperson*
TestM2M_Vorname TestM2MNachname

Telefonnummer*
+4924335431

Email*
t.TestM2MNachname@MB.com

Abbrechen Speichern

Table 30: Save profile data

8. M2M support process

Should you require any further assistance, please do not hesitate to contact us per email:

vstde_m2m@estv.admin.ch

Additional information is required to provide most efficient assistance:

- Error Message
- Payload
- On what environment (Acceptance or Production) did the issue happen
- Any specific Case-ID?
- Any specific ESTV- ID?