

Claim for exemption/refund

Of the _____ tax at source on interest and royalties paid by _____ subsidiaries to Swiss associated companies according to 9 § 2 of the Agreement between the European Union and the Swiss Confederation on the automatic exchange of financial account information to improve international tax compliance of 26 October 2004 – applicable to interest or royalties paid as of 1st January 2017

I. Swiss company

Name of the company _____

Registered office (full address) _____

Authorized representative (full address) _____

II. _____ company paying the interest or royalties

Name _____

Registered office (full address) _____

Date of payment _____

Total amount of interest/royalties without tax at source or description of the contract _____

Amount of tax to be exempted or refunded (___%) _____ Euro/£/other

III. Participations amongst the associates companies (at least 25%)

A. Uninterrupted holding (in %) _____

Since (exact date) _____

B. Uninterrupted holding by a third company

Name of the third company _____

Registered office (full address) _____

Percentage of the participation

– in the Swiss beneficiary company _____ since (exact date) _____

– in the _____ paying company _____ since (exact date) _____

IV. Statement by the company beneficiary of the dividends

The undersigned states:

- that the above mentioned company is resident of Switzerland in the sense of Art. _____ of the Double Taxation Treaty between Switzerland and _____ of _____ .
- that the above mentioned company isn't fiscally resident of a third country according to a double taxation treaty.
- that the above mentioned company is a joint-stock corporation and is not tax exempt.
- that information provided on this Form are true and correct.

and requires for the company the full exemption/refund* of the tax at source related to the above mentioned income for an amount of

Euro/£/other _____

Place and date _____

Signature of the authorized representative _____

*Only in case the companies are associated for less than two years; in this case, there is an exemption up to the residual amount provided for in Art. 11 or 12 of the double taxation treaty and the refund of the exceeding part will be granted only when the required two years period has been reached.

V. Certification by the Swiss Cantonal Tax Authority

We certify that the above mentioned company is a resident of Switzerland in the sense of Art. 4 of the Double Taxation Treaty between Switzerland and _____ of _____ , that it is liable to income tax and that the declarations released by its authorized representative on the present Claim for the exemption/refund, to the best of our knowledge, are correct.

Place and date _____ Official stamp and signature

(A copy of the certified Form is sent by the Cantonal tax authority to the Federal Tax, Eigerstrasse 65, 3003 Bern, Main Division DAT/IFD Federal Direct Tax, Division for refund)