

SWISS FILE NUMBER

**ATTACHMENT TO FORM 96 (CLAIM TO REFUND)  
FOR INVESTMENT FUNDS**

SUPPLEMENTARY STATEMENT TO CLAIMS TO REFUND OF SWISS ANTICIPATORY TAX WITHHELD ON DIVIDENDS AND INTEREST DERIVED FROM SOURCES WITHIN SWITZERLAND

This supplementary statement should be attached to each claim submitted by the management of a Mutual Fund Trust, a Mutual Fund Corporation, a Pooled Fund Trust or a Master Trust resident of Canada under the Canadian tax law (the «**Investment Fund**»).<sup>1</sup> It will be used to determine the amount for which the Investment Fund is entitled to claim a refund of Swiss anticipatory tax deducted at source from interest or dividends paid by Swiss companies, on behalf of unit holders who are residents of Canada. This supplementary statement and the relevant claim should be completed in triplicate and sent to the claimant's Canadian Tax Services Office, which will arrange for the necessary certification.

**Claimant**

Investment Fund (Name): \_\_\_\_\_

Canadian Trust Account Number/Business Number: \_\_\_\_\_

Management of the Investment Fund (Name, registered office and address where the Investment Fund is controlled): \_\_\_\_\_

Name, address and status of signatory, if other than claimant (Power of attorney is required): \_\_\_\_\_

**Proportion of qualified unit holders**

1. The Investment Fund's financial year from \_\_\_\_\_ 20\_\_ to \_\_\_\_\_ 20\_\_
2. The percentage of units held by Canadian pensions funds at the end of the financial year: \_\_\_\_\_ %
3. The percentage of units held by persons who are residents of Canada at the end of the financial year (other than pension funds): \_\_\_\_\_ % \*

\* If the percentage is 95% or more, the full refund is granted.

**Computation of amount to be paid**

Total amount to be paid in accordance with Form 96: CHF \_\_\_\_\_

(The amount in this section should take into consideration the fact that different categories of investors (pension funds, other Canadian residents and non-residents) may invest in the same fund and that each category of investors is treated differently under the Convention).

**Declaration of the Manager of the Fund**

We declare that all details shown on this supplementary statement are correct. We agree to repay to the treasury of Switzerland, spontaneously or at the request of the payer tax authorities, any amount corresponding to a benefit the organization has unduly received.

Place and date: \_\_\_\_\_ SIGNATURE: \_\_\_\_\_

**CERTIFICATION BY THE CANADIAN TAX SERVICES OFFICE**

The undersigned hereby certifies that, to the best of his/her knowledge, the applicant is resident of Canada according to Canadian tax law.

Date of receipt:

**Official Stamp and Signature of the  
Canadian Tax Services Office:**

<sup>1</sup> Pension funds that invest directly in Switzerland are only required to file Form 96.