

Annexe 3

[Official header of the tax or other responsible authority of the State of residence for tax purposes<sup>1</sup>]

**CERTIFICATE OF TAX RESIDENCE – FOR THE PURPOSES OF ARTICLE 3 OF THE EUROPEAN UNION COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS**

**Identification of the taxpayer**

- Name and address:

- Tax Identification Number (if it exists):
- Date and place of birth (if no TIN):

**Certification**

I certify that the person named above is currently resident for tax purposes in this State.

Signed

Date

Position

[full name and address of tax or other responsible authority issuing the certificate]

[stamp of tax or other responsible authority]

<sup>1</sup> Given the possible difficulties in obtaining tax residence certificates from certain third countries, the European Banking Federation suggested at a meeting with Commission services on 25 January 2005 a possible alternative solution for expatriates, based on the drawing up of this certificate by their employer abroad and a simple validation of this information by the competent authorities of the third country concerned. A certificate issued by the diplomatic or the consulate authorities of the Member State of the passport, validated by the competent authorities of the third State concerned, could also represent a possible alternative for expatriates. Comments from members of WP4 on these two possible alternatives would be gratefully received.

[Official header of the responsible <sup>2</sup> authority of the  
Member State of establishment]

**CERTIFICATE FOR TREATMENT AS AN UNDERTAKING FOR COLLECTIVE INVESTMENT IN  
COLLECTIVE SECURITIES ("UCITS") ARTICLE 4(3) OF COUNCIL DIRECTIVE  
2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST  
PAYMENTS <sup>3</sup>**

**Name and address of the entity**

**Certification**

I certify that the entity named above has exercised to option under Article 4(3) of the Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments to be treated as a UCITS for the purposes of that Directive.

Signed

Date

Position

[full name and address of responsible authority issuing the certificate]

[stamp of the responsible authority]

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<sup>2</sup> Supervisory or tax authorities, depending on the implementing rules adopted by the Member State of establishment.

<sup>3</sup> At a meeting with Commission services on 25 January 2005, the European Banking Federation also suggested developing a standard application form to be used for requesting this certificate, in order to prevent any substantial differences in the conditions for making use of article 4(3) of the Directive.

## Annexe 5

[Official header of the tax authority of the Member State of residence for tax purposes]

CERTIFICATE FOR NON-DEDUCTION OF WITHHOLDING TAX - APPLICATION OF AUSTRIAN, GD LUXEMBOURG OR BELGIAN LEGISLATION IMPLEMENTING ARTICLE 13 OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS ("THE DIRECTIVE")

### 1.1 Identification of the beneficial owner of the interest payment (Article 3 of the Directive)

- Name and address of the beneficial owner:
- Tax Identification Number (if it exists):
- Date and place of birth (if no TIN):

### 1.2 Name and address of the paying agent (Article 4 of the Directive):

### 1.3 Identification of the investments giving rise to the interest payment upon which withholding tax should not be deducted (Article 13 of the Directive)

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|--|
| Account number(s) or identification of the security(ies) |
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## 2. Certification

I certify that the person named in section 1.1 above has declared to this office as being the beneficial owner of the debt claims listed in section 1.3 above. I further declare that this person is currently resident for tax purposes in this State.

[This certificate shall be valid for [1/2/3] years from [ date ].]<sup>4</sup>

Signed

Date

Position

[full name and address of tax authority issuing the certificate]

[stamp of tax authority]

<sup>4</sup> At a meeting with Commission services on 25 January 2005, the European Banking Federation expressed a strong preference for having the same duration of validity for certificates issued throughout the EU. It would be extremely helpful to know exactly which are the Member States whose implementing rules provide for a duration shorter than three years.

## Annexe 6

[Official header of the tax authority of Austria, Belgium or the Grand Duchy of Luxembourg unless all Member States accept that this certificate is issued directly by the paying agent as provided for in Article 9, paragraph 2 of the Agreement between EC and Switzerland<sup>5</sup>]

**CERTIFICATE OF WITHHOLDING TAX ENABLING THE ELIMINATION OF THE DOUBLE TAXATION CAUSED BY THE APPLICATION OF THE PROVISION IMPLEMENTING ARTICLE 11 OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS ("THE DIRECTIVE")**

|     |  |
|-----|--|
| 1.1 | Fiscal year concerned for the paying agent |
|-----|--|

|     |  |
|-----|--|
| 1.2 | Details of the beneficial owner of the interest payment (Article 3 of the Directive) |
|-----|--|

- Name and address of the beneficial owner:
- Tax Identification Number (if made available by the beneficial owner):
- Date and place of birth:

### 1.3 Details of the paying agent (Article 4 of the Directive)<sup>6</sup>

- Name and address of the paying agent:

1.4 Details of the investments giving rise to the interest payment upon which withholding tax (Article 11 of the Directive) has been deducted

| Account number(s) or description of the debt claim(s) and date(s) of payment of interests. | Interest payment before withholding tax [currency of payment] | Withholding tax deducted [currency of payment] | Net interest payment [currency of payment] |
|--|---|--|--|
|  |   |  |  |
|  |   |  |  |
|  |   |  |  |
|  |   |  |  |
|  |   |  |  |
|  |   |  |  |
| Total  |   |  |  |

## 2. Certification

I certify that during the fiscal year [ ] in .....(Member State of establishment of the paying agent) withholding tax totalling [currency of payment] ..... has been deducted from the interest payments made to the beneficial owner in question in relation to the above mentioned debt-claims.

Signed<sup>7</sup>

Date \_\_\_\_\_

Position

[stamp of paying agent]

<sup>5</sup> It is already common practice for banks to issue withholding tax certificates for tax credit purposes.

<sup>6</sup> This section would obviously not be required if Member States accepted that this certificate could be issued directly by the paying agent as provided for in Article 9, paragraph 2 of the Agreement between EC and Switzerland.

<sup>7</sup> An electronic signature could replace manuscript, under the normal banking procedures.

Annexe 7 **Anlage III / 1**  
Finanzamt

Ort, Datum

Steuernummer/Geschäftszeichen

{ Bei Rückfragen  
bitte angeben

Straße

Auskunft erteilt

Telefon

Zimmer

**Nachweis der Unternehmensbesteuerung**

- Artikel 2 Absatz 1 lit. b) Richtlinie 2003/48/EG / § 2 Absatz 1 Nr. 2 b) ZIV -
- Artikel 4 Absatz 2 lit. b) Richtlinie 2003/48/EG / § 4 Absatz 2 Satz 2 Nr. 2 ZIV -

Attestation des Autorités fiscales que les bénéfices sont imposés en vertu des dispositions générales relatives à la fiscalité des entreprises  
Bevestiging van de Belastingautoriteiten dat de winst wordt belast volgens de algemene belastingregels voor ondernemingen  
Certification by the tax authorities that the profits are taxed under the general arrangements for business taxation

Der Unterzeichner bestätigt, dass die Gewinne der

le soussigné certifie que les bénéfices du / de ondergetekende bevestigt dat de winst van / the undersigned certifies that the profits of

Firma oder Bezeichnung / Dénomination ou raison sociale / Benaming of Firma / company or corporate name

Anschrift oder Sitz / Adresse ou siège social / adres of maatschappelijke zetel / address or registered office

Straße und Hausnummer / rue et n° / straat en nr. / street and street number

Postleitzahl, Ort / Code postal, localité / Postcode, Gemeente / Postal code, City

Steuer[-Identifikations]nummer / numéro d'identification fiscal / fiscaal identificatienummer / tax identification number

den allgemeinen Vorschriften über die Unternehmensbesteuerung unterliegen.

sont imposés en application des dispositions générales relatives à la fiscalité des entreprises

wordt belast volgens de algemene belastingregels voor ondernemingen

are taxed under the general arrangements for business taxation.

Datum / date / datum

Unterschrift / signature / handtekening

Dienststempel des Finanzamtes

cachet du service / stempel van de dienst / official stamp