

Annexe 3

[Official header of the tax or other responsible authority of the State of residence for tax purposes¹]

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]

¹ 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 ² 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 ³

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]

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

³ 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 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