

European Banking Federation



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# Draft Report

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## SUMMARY ON THE TRANSPOSITION OF THE SAVINGS TAXATION DIRECTIVE

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## THE SAME AND EQUIVALENT MEASURES INTO DOMESTIC LAW AND GUIDANCE OF THE RELEVANT COUNTRIES

*by the European Banking Federation*

*Fiscal Committee*

The European Banking Federation (FBE) is the voice of the European banking sector. It represents the interests of over 4,000 banks from Member States as well as Iceland, Norway & Switzerland, with over 2 million employees and total assets of 20,000 billion euros.

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**1.**

**Has country laid primary statute under Art 17(1) of Directive? What are the references/dates? Is it available on the internet? – If so please give web reference (Please send an English version and/or a French version if available). If only a dummy/draft law is available please give details.**

<b>AUSTRIA</b>	Law implementing the savings tax directive was published on 27th April 2004 in the official journal (BGBL 33, Teil I) Restricted access on the Internet via "Rechtsdatenbank".
<b>BELGIUM</b>	Yes. The date of the Belgian law: 17th May 2004, published in the official State Gazette (Moniteur belge – Belgisch Staatsblad - Belgisches Staatsblatt) of 27th May 2004. Web reference of the French version: <a href="http://www.ejustice.just.fgov.be/cgi/article_body.pl?language=fr&amp;caller=summary&amp;pub_date=2004-05-27&amp;numac=2004003213">http://www.ejustice.just.fgov.be/cgi/article_body.pl?language=fr&amp;caller=summary&amp;pub_date=2004-05-27&amp;numac=2004003213</a>
<b>CZECH REPUBLIC</b>	Law No 586/1992, §38fa, 1.5.2004. Official version only available in Czech, web reference of the Czech version (the Ministry of Finance website): <a href="http://cds.mfcr.cz/tfs.php?url=586/1992%20Sb">http://cds.mfcr.cz/tfs.php?url=586/1992%20Sb</a>
<b>CYPRUS</b>	The Assessment and Collection of Taxes (Amendment) Law of 2004, 146(I)/2004, enacted by the House of Representatives and published in the Government Gazette 3851, Schedule III(I), 30.4.2004 provides for the enabling section for the implementation of the EUSD. It is available on the internet in Greek only, <a href="http://www.mof.gov.cy">www.mof.gov.cy</a> .
<b>DENMARK</b>	The Directive is implemented as a part of draft bill L 119, which was adopted by the Danish Parliament on 30 March 2004: <a href="http://www.folketinget.dk/Samling/20031/lovforslag_som_vedtaget/L119.htm">http://www.folketinget.dk/Samling/20031/lovforslag_som_vedtaget/L119.htm</a> Unfortunately, it is only available in Danish.
<b>ESTONIA</b>	Estonian parliament passed necessary amendments to the Income Tax Act on May, 20 2004. In principle, texts of Estonian legislative acts are translated and published at <a href="http://www.legaltext.ee">http://www.legaltext.ee</a> For the moment, the amendments to the Income Tax Act are not translated yet.
<b>FINLAND</b>	Only minor amendments have been needed in primary legislation due to the current reporting procedure very much in line with the Directive. The Directive is implemented as a part of Government bill 137/2003, which was adopted by the Finnish Parliament on 30 th December 2003. Unfortunately, it is not available in English.
<b>FRANCE</b>	The directive has been transposed on December the 30, 2003 (enclosed art. 24 of the French corrective Finance Bill for 2003, n° 2003-1312, 30/XII/03 published in Journal Official on December the 31. Date on enforcement has been changed to take into consideration the postponement of directive (corrective finance bill for 2004 to be voted on December). <a href="http://www.legifrance.fr">http://www.legifrance.fr</a>
<b>GERMANY</b>	YES: "Zinsinformationsverordnung" of 26 January 2004 (amendments published on 22 June 2005). <a href="http://www.bzst.de/003_menue_links/019_eu_zinsrichtlinie/index.html">http://www.bzst.de/003_menue_links/019_eu_zinsrichtlinie/index.html</a>
<b>GREECE</b>	On the 9th of February 2004, the Greek Parliament issued Law 3312/2005 implementing the E.U Taxation on Savings Directive. The relative links of the Greek version are the following (only Greek version is available right now): <a href="http://www.parliament.gr/ergasies/nomosxedia/EisigisiEpitropon/A-FORTO-EIS.pdf">http://www.parliament.gr/ergasies/nomosxedia/EisigisiEpitropon/A-FORTO-EIS.pdf</a> <a href="http://www.parliament.gr/ergasies/nomosxedia/Tropologies/338/a-forto.238.pdf">http://www.parliament.gr/ergasies/nomosxedia/Tropologies/338/a-forto.238.pdf</a> The relevant law implements as well 1) the Council Directive 2003/93/EC concerning mutual assistance by the competent authorities of the Member States in the field of direct and indirect taxation, 2) the Council Directive 2003/49/EC on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States and 3) Council Directive 2003/92/EC of 7 October 2003 amending Directive 77/388/EEC as regards the rules on the place of supply of gas and electricity. The Parliament has also issued some provisions concerning the planning of the European Framework Programs.
<b>HUNGARY</b>	The law implementing the saving taxation directive was adopted as the Schedule No. 7 to Act XCII of 2003 by the Hungarian Parliament on 19th April 2004 and was published in the Official Journal on 26th April 2004. The Hungarian version is available at the Ministry of Finance website: <a href="http://www1.pm.gov.hu">http://www1.pm.gov.hu</a> The English version appeared in some printed buyable professional journals and a special CD-ROM.
<b>IRELAND</b>	The Directive was transposed by section 90 of, and Schedule 4 to, the Finance Act 2004 (No. 8 of 2004). (The Act may be found at <a href="http://www.gov.ie/bills28/acts/2004/a804.pdf">http://www.gov.ie/bills28/acts/2004/a804.pdf</a> ). A number of amendments to this legislation, including changing the date of application, have been proposed in the Finance Bill 2005 published on 1 February 2005. The Finance Bill 2005 is available at: <a href="http://www.oireachtas.ie/documents/bills28/bills/2005/0105/b105d.pdf">http://www.oireachtas.ie/documents/bills28/bills/2005/0105/b105d.pdf</a> The Bill is expected to become law by the end of March 2005.

<b>ITALY</b>	Yes, Legislative Decree No. 84 of 18 April 2005. It has been published in the Official Journal, No. 118 of 23 May 2005. It is available on the web site of the Italian Ministry of Finance: <a href="http://www.finanze.it; www.finanze.it/comunicare/2005/dlgs84_05.pdf">www.finanze.it; www.finanze.it/comunicare/2005/dlgs84_05.pdf</a> (only in Italian).
<b>LATVIA</b>	Amendment drafts are prepared in Law on Credit institutions and Law On Taxes and Fees. Available. The drafts are in process of inter-ministerial co-ordination. Texts available only in Latvian (Amendments in Law On Taxes and Fees on <a href="http://www.mk.gov.lv/index.php/files/0/18311.doc">www.mk.gov.lv/index.php/files/0/18311.doc</a> and Amendments in Law On Credit institutions on <a href="http://www.mk.gov.lv/index.php/files/0/4188.doc">www.mk.gov.lv/index.php/files/0/4188.doc</a> )
<b>LITHUANIA</b>	The Directive is implemented in the Law on Tax Administration (was adopted on April 13, 2004) and in the Law on Tax on Income of Individuals (the amendments were adopted on April 29, 2004). The relevant legal acts are available at the website <a href="http://www.lrs.lt">www.lrs.lt</a> . Unfortunately the provisions of these legal acts, which implement the Directive, have not been translated into English or French yet.
<b>LUXEMBOURG</b>	The Luxembourg Law transposing the Savings Directive is dated june 21, 2005. The texte of the Law as well as different circular letters clarifying certain points can be found on the website of the Luxembourg Administration des Contributions Directes: <a href="http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html">http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html</a>
<b>MALTA</b>	Yes. A new enabling Article 52 B was incorporated in the Income Tax Act. This can be accessed on website reference: <a href="http://docs.justice.gov.mt/lom/legislation/english/leg/vol_4/chapt123.pdf">http://docs.justice.gov.mt/lom/legislation/english/leg/vol_4/chapt123.pdf</a>
<b>NETHERLANDS</b>	Yes. Law of 18 December 2003 ( <i>Wet implementatie spaarrenterichtlijn</i> , Staatsblad 531, published on 29 December 2003).
<b>POLAND</b>	Poland laid primary stature under art 17. The act is approved on 20th April 2004 and was valid since 1.01.2005. On the webside is available only in Polish.
<b>PORTUGAL</b>	Yes. It is the Decree-Law nr. 62/2005, published on 11 March 2005 in the Official Journal. It is available on the internet, but only with restricted access and only in the Portuguese version.
<b>SLOVAKIA</b>	SR implemented into its domestic law a part of provisions of Council Directive no. 2003/48/ES on Saving Taxation Directive. This obligation arose to SR not as from the January 1, 2004 as it is appointed in the Art. 17 (1) of the Directive, but from the date of admission of SR to the EU (May 1, 2004). SR tried to achieve transition period in order to apply the mentioned Directive but it did not succeed. Provisions of the Directive were implemented into legislation during year 2004 (in September 2004 they were submitted at negotiations at National Council of SR within the scope of amendment of Income Tax Law n°. 595/2003 Col. as amended later regulations, some consequential provisions in the Tax Administration Law n°. 511/1992 Col. Amendment of the Income Tax Law n°. 595/2003 was approved on October 26, 2004 by the National Council of SR – valid as from January 1, 2005 – has not been published in the Law Collection yet.) Exchange of information according to the art. n°. 8 and 9 of the Directive is amended in the Tax Administration Law no. 511/1992, paragraph 32 sec. 15. Versions in other languages are not available yet.
<b>SLOVENIA</b>	Personal Income Tax Law was published on 20MAY 2004 in the official journal Official version only available in Slovene- Zakon o dohodnini - ZDoh-1 (Official Journal RS, no. 17/05 – UPB1), Law on Tax Procedure - Zakon o davčnem postopku – ZdavP-1 (Official Journal RS, no. 25/05-UPB1) was published on 20MAY 2004; both are effective from January 1, 2005.
<b>SPAIN</b>	Yes, it was included in Article 1.Tercero of the Law 62/2003 of December 30, available at Internet in the following web: <a href="http://www.aeat.es/descarga/ley62_2003.pdf">http://www.aeat.es/descarga/ley62_2003.pdf</a> . The only legal provision that was considered necessary to be introduced was the recognition of withholding applied by Belgium, Luxemburg and Austria on interest paid to Spanish individuals as a deductible item from the Spanish Income Tax.
<b>SWEDEN</b>	In the beginning of June 2005 the Swedish Parliament decided the new legislation necessary for the final implementation of the directive. However, only minor amendments were needed in the Swedish law since the reporting system fulfils most of the requirement in the directive. The legislation is only available in Swedish.

<b>ISLE OF MAN</b>	Approved by National Government ( Tynwald) on 20th April 2005.Main web link is www. Gov.im Q2. Income Tax (retention of Tax and Exchange of Information) Regulations 2005 issued on 22nd June 2005.
<b>LIECHTENSTEIN</b>	A special working group has elaborated a draft law to the attention of the Liechtenstein Government. Its content is similar to the Swiss "Zinsbesteuerungsgesetz, ZBStG".
<b>NORWAY</b>	Tax matters are in general outside the scope of the EEA agreement. On this background Norway is probably not bound by the EEA agreement to implement the savings taxation Directive. The question of whether or not to implement the Directive in to domestic law on a volunteer basis has so far not been raised by the Norwegian authorities. We are therefore not able to answer the questionnaire.
<b>SWITZERLAND</b>	YES: Both the Agreement between Switzerland and the EC and the respective national law 'Zinsbesteuerungsgesetz' were adopted by the Swiss Parliament in December 2004.The website reference is <a href="http://www.admin.ch/ch/d/sr/sr.html">http://www.admin.ch/ch/d/sr/sr.html</a> . The deadline for a potential referendum (demand for a public vote) expires unused on March 31, 2005. Hence, the Swiss legislation for the implementation of the savings taxation can come into force without any changes or delays as of July 1, 2005.

2.

**Has country laid secondary regulations (decisions, decrees, resolutions) under Art 17(1) of Directive? What are the references/dates? Is it available on the internet? – If so please give web reference (Please send an English version and/or a French version if available). If only draft regulations are available please give details.**

<b>AUSTRIA</b>	Guidance notes were released in June 2005 ( <a href="https://www.bmf.gv.at/Steuer/WeitereSteuern/EUQuellensteuer/EU-QuellensteuerRichtlinien.pdf">https://www.bmf.gv.at/Steuer/WeitereSteuern/EUQuellensteuer/EU-QuellensteuerRichtlinien.pdf</a> )
<b>BELGIUM</b>	Yes. Royal Decree of 26 March 2005 regarding identification of beneficial owners (Belgian State Gazette of 19 April 2005, modified by Royal Decree of 17 June 2005, Belgian State Gazette, 29 June 2005) and Royal Decree of 27 June 2005 (Belgian State Gazette, 29 June 2005), available on the website of the Ministry of Finance: <a href="http://minfin.fgov.be/portail1/fr/cadrefr.htm">http://minfin.fgov.be/portail1/fr/cadrefr.htm</a> (French or Dutch only).
<b>CZECH REPUBLIC</b>	No secondary regulations.
<b>CYPRUS</b>	Secondary legislation will be laid before the House of Representatives in due course and will be effective as from 1st July 2005. The secondary legislation is not yet available in English.
<b>DENMARK</b>	No, not yet, but the banker sector and the tax administration are working on some technical guidelines.
<b>ESTONIA</b>	No.
<b>FINLAND</b>	New rules have been issued and amended annual reporting will apply to interests paid during year 2005. The information requirement has been laid out in broad terms in 18 § of the National Board of Taxes on the General Obligation to Provide Information with reference to the directive (Verohallituksen päättös yleisestä tiedonantovelvollisuudesta; Päättös Dnro 1655/32/2004), which is to be considered secondary legislation. An English version is unfortunately not available.
<b>FRANCE</b>	Decrees have been published The regulations provide for : 1) the definition of beneficial owner, 2) the definition of interest. <a href="http://www.legifrance.fr">http://www.legifrance.fr</a>
<b>GERMANY</b>	Yes. Decree of the Ministry of Finance of 06 January 2005 of 13 June 2005 and of 12 October 2005. <a href="http://www.bzst.de/003_menue_links/019_eu_zinsrichtlinie/index.html">http://www.bzst.de/003_menue_links/019_eu_zinsrichtlinie/index.html</a>
<b>GREECE</b>	Secondary Legislation has not yet been issued. For your information, Article 4 § 4 of the Greek law nominates the Directory of International Economic Affairs of the Ministry of Economics as the Competent Authority. Article 4 par. 5 authorizes the Minister of Economics to issue a decision referring to further matters as described in § 1,2,3 (beneficial owner, paying agent, interest payments). Furthermore, Article 7 § 4 of the law, the Minister of Economics is authorized to publish a decision describing the procedure that the paying agent must follow so as to furnish the necessary evidences referring to the beneficial owner, the relevant tax authority to which the paying agent must furnish the evidences about the interest payments as well as any other relevant matters. Guidance notes are expected to be published with respect to other matters (e.g. joint account treatment etc.).
<b>HUNGARY</b>	No
<b>IRELAND</b>	No, there are currently no secondary regulations in force. However the Directive was originally transposed by Statutory Instrument N°. 717 of 2003 which was subsequently revoked by the Finance Act, 2004 with the Directive then consolidated in primary legislation.
<b>ITALY</b>	A Decree n° 84 dated 18 April 2005 has been issued in the Official Gazette (Gazzetta Ufficiale) n° 118 dated 23 May 2005.
<b>LATVIA</b>	No secondary legislation acts have been prepared.
<b>LITHUANIA</b>	No
<b>LUXEMBOURG</b>	The most important secondary regulation is the circular letter RIUE n° 1, which can be found on the on the website of the Luxembourg Administration des Contributions Directes: <a href="http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html">http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html</a> . The other circular letters (RIUE n°s 2, 3, etc) mainly deal with formalities concerning withholding tax payments and exchange of information (IT) formats.
<b>MALTA</b>	Yes. By virtue of the powers conferred by the new Article 52 B and by Article 96 of the Income Tax Act, the Minister of Finance issued Legal Notice N°. 267 of 2004 containing the 'European Union Directives Regulations, 2004'. These Regulations were amended by the issue of Legal Notice 193 of 2005 entitled "European Union Directives (Amendment) Regulation, 2005". The amended version of the Regulations can be accessed on website reference <a href="http://docs.justice.gov.mt/lom/Legislation/English/SubLeg/123/74.pdf">http://docs.justice.gov.mt/lom/Legislation/English/SubLeg/123/74.pdf</a> .
<b>NETHERLANDS</b>	No
<b>POLAND</b>	Yes. The decree of Ministry of Finance is concerning the patterns of documentation for exchange of informations.
<b>PORTUGAL</b>	No secondary regulations have been laid.

<b>SLOVENIA</b>	No secondary legislation acts have been prepared. They are being prepared by Tax Administration. Rules about the information reporting by the paying agent will be published before July 1, 2005.
<b>SLOVAKIA</b>	Neither regulations, decisions nor directions have been issued (published) yet and therefore they are not available in electronic form. Based on decisions of the EU Council, SR was bind to accept, in scope of bilateral treaties, the same measures as determined by the Direction especially concerning exchange of information with the third countries and with the countries dependent in the EU member states based on model agreements designated by the EU Council. All agreements (treaties) are in the course of legislation process now.
<b>SPAIN</b>	Yes the secondary legislation was approved by Royal Decree 1778/2004, of July 30, available in Internet in the web: <a href="http://www.aeat.es/normlegi/irpf/rd300704.htm">http://www.aeat.es/normlegi/irpf/rd300704.htm</a> . Chapter VI, First, Second and Third Additional Provisions, Second Transitory Provision and Final Provision apply to the information to be submitted in relation with the Directive on interest. The Spanish transposition is now included in Real Decreto Legislativo 3/2004 (5 March 2005). An English translation of the Draft Decree was already sent to the Federation and no substantial changes have been introduced in the final version.
<b>SWEDEN</b>	No
<b>UK</b>	Statutory Instrument 2005/1539. This can be found at <a href="http://www.inlandrevenue.gov.uk/si/2003-3297.pdf">www.inlandrevenue.gov.uk/si/2003-3297.pdf</a> . Further regulations are expected within the next 2 months in relation to the third (non-EU) countries.

<b>ISLE OF MAN</b>	No
<b>LIECHTENSTEIN</b>	None. See questions 1 and 3. Whereas the English text of art. 17 (1) of the Directive mentions the adoption and publication of " <i>the laws, regulations and administrative provisions</i> " necessary to comply with the Directive the German translation of art. 17 (1) mentions " <i>Rechts und Verwaltungsvorschriften</i> " only.
<b>SWITZERLAND</b>	Yes Detailed draft guidelines from the Swiss Federal Tax Administration have been available in German and French on the website of the SFTA <a href="http://www.estv.admin.ch">www.estv.admin.ch</a> since October 2004. The second and updated version of the guidelines will be published shortly.

3.

**Has country laid administrative provisions (guidance) under Art 17(1) of Directive? What are the references/dates? Is it available on the internet? – if so please give web reference. (Please send an English version and/or a French version if available). If only draft guidance is available please give details.**

<b>AUSTRIA</b>	(compare with question 2)
<b>BELGIUM</b>	Yes. Circular of 8 July 2005, available on the Website of the Ministry of Finance: <a href="http://minfin.fgov.be/portail1/fr/cadrefr.htm">http://minfin.fgov.be/portail1/fr/cadrefr.htm</a> (French or Dutch only).
<b>CZECH REPUBLIC</b>	Instruction D-282, issued by the Ministry of Finance, only available in Czech, web reference of the Czech version (the Ministry of Finance website): <a href="http://cds.mfcr.cz/tfs.php?url=26/2005%20FZ">http://cds.mfcr.cz/tfs.php?url=26/2005%20FZ</a>
<b>CYPRUS</b>	Yes, administrative guidance in the form of a Revenue administrative circular(s) and an information booklet which will be prepared by the Revenue, is under preparation.
<b>DENMARK</b>	(see question question 2)
<b>ESTONIA</b>	No
<b>FINLAND</b>	The Ministry of Finance is currently working on a guidance paper in conjunction with the National Board of Taxes.
<b>FRANCE</b>	A guidance should be available on May 2005. <a href="http://www.legifrance.fr">http://www.legifrance.fr</a>
<b>GERMANY</b>	For guidance see question 2.
<b>GREECE</b>	No
<b>HUNGARY</b>	Yes, the official guidance to be found on the homepage of the State Tax Authority (APEH): <a href="http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_kamatjov">http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_kamatjov</a>
<b>IRELAND</b>	Yes, guidance issued by the Revenue Commissioners (Ireland) <a href="http://www.revenue.ie/pdf/sav_dir.pdf">http://www.revenue.ie/pdf/sav_dir.pdf</a>
<b>ITALY</b>	Not yet.
<b>LATVIA</b>	No administrative provisions have been prepared.
<b>LITHUANIA</b>	No guidance.
<b>LUXEMBOURG</b>	The circular letter RIUE n° 1 gives some details concerning questions that needed clarification see: website of the Luxembourg Administration des Contributions Directes: <a href="http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html">http://www.impotsdirects.public.lu/dossiers/directive_epargne/index.html</a>
<b>MALTA</b>	Yes. Guidelines were incorporated in Legal Notice 267 of 2004 – see reply to Question 2 above.
<b>NETHERLANDS</b>	No
<b>POLAND</b>	No
<b>PORTUGAL</b>	No administrative provisions have been laid.
<b>SLOVAKIA</b>	No
<b>SLOVENIA</b>	Not yet.
<b>SPAIN</b>	At the moment, there is no any administrative provisions adopted, but we do know that our Government is working in the modification of several regulations (Ordenes Ministeriales) concerning the way in which tax information is provided by the financial institutions. There is no draft available.
<b>SWEDEN</b>	No
<b>UK</b>	Full guidance is available at <a href="http://www.inlandrevenue.gov.uk/esd-guidance/index.htm">http://www.inlandrevenue.gov.uk/esd-guidance/index.htm</a> This was updated recently.

<b>ISLE OF MAN</b>	Updated Practice Note issued by Income Tax Assessor on 16th Sept 2005 covering reporting procedures and updated advice to paying Agents. ( Ref PN118/05)
<b>LIECHTENSTEIN</b>	Not yet. It is assumed that Liechtenstein will draw up guidelines similar to those of the Swiss "We-gleitung".
<b>SWITZERLAND</b>	Yes (see question 2)

**4(a).**

**Has country adopted guidance on how to treat trusts and partnerships? Are trustees treated according to their status as individuals by reference to Art 2 (with application of a splitting approach or not) or on the opposite are trusts treated as residual entities (Art 4(2))?**

<b>AUSTRIA</b>	<p><b>Partnerships:</b> are out of scope</p> <p><b>Trusts:</b> The trustee is treated as paying agent if he is obliged to distribute all trust earnings to the beneficiaries (e.g. fixed interest trust) In all other cases the trustee is regarded as beneficial owner according to the Savings Directive. Distributions of trust assets are never regarded as interest.</p>
<b>BELGIUM</b>	Partnerships are in principle residual entities. Trust do not exist under Belgian Law. Foreign trusts are treated according to their status in their homeland.
<b>CYPRUS</b>	The treatment of trusts and partnerships under the provisions of the directive is currently being considered and will be finalized in the secondary legislation under preparation.
<b>CZECH REPUBLIC</b>	No guidance.
<b>DENMARK</b>	Not according to the Directive.
<b>ESTONIA</b>	No guidance.
<b>FINLAND</b>	The guidance under work (see item 3) will likely cover also partnerships
<b>FRANCE</b>	n.a.
<b>GERMANY</b>	No guidance for trusts, as there are no trusts under German law. – Commercial partnerships (typically: "Offene Handelsgesellschaft OHG", "Kommanditgesellschaft KG" – general and limited commercial partnerships) are subject to business taxation and thus are not residual entities. Non-commercial partnerships ("Gesellschaft buergerlichen Rechts" – non-trading partnership) are residual entities.
<b>GREECE</b>	No
<b>HUNGARY</b>	No guidance.
<b>IRELAND</b>	Full guidance yet to issue.
<b>ITALY</b>	Not yet.
<b>LATVIA</b>	-
<b>LITHUANIA</b>	No
<b>LUXEMBOURG</b>	No guidance (yet), the handbook issued by the ABBL (which is not an official position of the Luxembourg Tax Administration) refers however to the treatment applied to trusts by the UK guidance.
<b>MALTA</b>	<p>Please find enclosed the following extracts from the Inland Revenue's Guidelines referred to in (3) above:</p> <p><i>7.5.1. Interest payments to trustees of Malta trusts who are resident in specified territories</i></p> <p>A trust constituted under the law of Malta (Malta trust) is not an entity and the persons to whom the provisions of the Savings Directive may apply are the trustees. Therefore, if an interest payment is paid to trustees of a Malta trust who are paying agent individuals resident in a specified territory, the paying agent should report the trustees' details, unless the trustees fulfill any of the following criteria –</p> <ul style="list-style-type: none"> <li>• they are paying agents themselves - professional trustees may well be paying agents themselves, in which case payments to them are not reportable;</li> <li>• the trustees have provided information that they are acting on behalf of another individual (the beneficiary) who is a beneficial owner and have provided the identity details - in this case the paying agent should report the details of the beneficiary concerned;</li> <li>• the paying agent has reasonable grounds to believe that the trust is a bare trust (<i>i.e.</i> a trust where the beneficiary has absolute entitlement to the investments of the trust or to any interest arising from them, either for the whole duration of the trust or for a specified period of time) - in this case the paying agent should take reasonable steps to establish from the trustees who is the beneficial owner.</li> </ul> <p>For post- 2003 trustee accounts, the paying agent should establish the status of the trust at the outset. For trustees with whom the paying agent has pre-1 January 2004 contractual relations, one should take such action as is reasonable. →In any case, if the paying agent is unable to obtain the relevant details for the beneficiary, he should report the trustees' details. Where there are more than one trustee resident in specified territories, unless proof is otherwise available, it is to be assumed that each of the trustee has a right for an equal share of the relevant interest payment.</p>

	<p><b>7.5.2. Interest payments by trustees of Malta trusts</b></p> <p>If a trustee is acting in a professional capacity one may be a paying agent. Interest payments received by a trustee (who is not acting in a professional capacity) may be reportable if they are secured for the immediate benefit of a beneficial owner or residual entity in a specified territory. Usually this means that the individual or residual entity concerned has a right to the income in the form it is received by the trust. This is the case for bare trusts. Distributions made by the trustees of discretionary or accumulation and maintenance trusts are not interest payments and are not reportable.</p>
	<p><b>7.5.3. Foreign trusts</b></p> <p>The status of a foreign trust is determined by the law of the country in which it is established and the paying agent needs to apply the normal rules to determine whether the person to whom the payment is made is a beneficial owner or a residual entity in a specified territory, and whether a report is required. He should only treat a foreign trust as a residual entity if he is unable to obtain official evidence that it falls into one of the categories which are excluded from being residual entities.</p> <p>Similarly, the normal rules will apply to determine whether a payment from a foreign trust is an interest payment.</p>
	<p><b>2.2 Persons not qualifying as beneficial owners</b></p> <p>The Savings Directive specifies those exceptions where an individual who receives an interest payment, or for whom an interest payment is secured, is not a beneficial owner. These exceptions are where –</p> <ul style="list-style-type: none"> <li>• that individual provides satisfactory evidence that he is himself a paying agent in Malta or in a specified territory [S.D. Art. 2(1)(a)];</li> <li>• that individual provides satisfactory evidence that he acts on behalf of - <ul style="list-style-type: none"> <li>◊ a legal person (e.g. a company) [S.D. Art. 2(1)(b)];</li> <li>◊ an entity which is taxed under the general arrangements for business taxation (e.g. a partnership) [S.D. Art. 2(1)(b)];</li> <li>◊ an UCITS or an Article 4(3) UCITS [S.D. Art. 2(1)(b)];</li> <li>◊ a residual entity provided he discloses the name and address of that entity [S.D. Art. 2(1)(b)];</li> <li>◊ another individual provided he discloses to the paying agent the verified details of the other individual's identity [S.D. Art. 2(1)(c)].</li> </ul> </li> </ul> <p>For the purpose of these exceptions, satisfactory evidence includes –</p> <ul style="list-style-type: none"> <li>• a written statement on headed paper from the relevant authority; and</li> <li>• for the last bullet point, a signed statement from the individual.</li> </ul> <p>Furthermore, if a paying agent holds information which gives him reason to believe that the individual he pays interest to (or secures interest for) does not receive the interest for his own benefit because he is acting on behalf of another individual, the agent should take reasonable steps to establish the identity of the beneficial owner of the payment [S.D. Art. 2(2)]. What is reasonable will depend on the circumstances of the case, but it is expected that the said agent should, as a minimum, contact the individual and ask whether there is another beneficiary, whether such beneficiary is a beneficial owner, and if so for the relevant details.</p>
<b>NETHERLANDS</b>	No
<b>POLAND</b>	No
<b>PORTUGAL</b>	No guidance for trusts and partnerships have been adopted, as they do not exist under Portuguese law.
<b>SLOVAKIA</b>	No
<b>SLOVENIA</b>	No guidance.
<b>SPAIN</b>	Trust – that are not legally recognised in Spanish legislation – and partnerships are treated as residual entities.
<b>SWEDEN</b>	No

<b>UK</b>	<p>See paragraphs 31-35 and 182-192 of the United Kingdom Inland Revenue Guidance Notes for the treatment of UK trusts and paragraphs 193-195 for foreign trusts. See paragraph 196 for the treatment of UK partnerships where a partner is resident in a "prescribed" territory (including EU Member States) and paragraph 187 for partnerships in "prescribed" territories. Neither UK trusts nor UK partnerships are residual entities. The status of non-UK trusts and non-UK partnerships is determined by reference to the position in the country in which the trust or partnership is established. The Inland Revenue Guidance Notes can be found at <a href="http://www.inlandrevenue.gov.uk/esd-guidance/newguidancev3.pdf">http://www.inlandrevenue.gov.uk/esd-guidance/newguidancev3.pdf</a></p> <p>The paragraph cross references will need to be updated when the latest version of the UK guidance notes is finalised. (There is currently a question mark over the position for UK partnerships which will be resolved by the guidance).</p>
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<b>ISLE OF MAN</b>	Covered in Guidance notes previously issued.
<b>LIECHTENSTEIN</b>	Not yet. See also question 3.
<b>SWITZERLAND</b>	<p>Yes.</p> <p>Detailed information about the treatment of partnerships and trusts can be seen in the official guidelines of the Swiss Federal Tax Administration (see also answer to question 2).</p>

**4(b).**

**Has country adopted guidance on how to treat joint account holders (Yes – No)? If so, would you please summarize the relevant rules (splitting approach, etc)?**

<b>AUSTRIA</b>	NO
<b>BELGIUM</b>	Yes. If at least one beneficial owner falls into the scope of the Directive, then the whole amount of interest paid may be subject to the european withholding. However, Belgian paying agent may apply a splitting approach either in function of a proven repartition key or by dividing up the amount paid between the different account holders.
<b>CYPRUS</b>	NO
<b>CZECH REPUBLIC</b>	
<b>DENMARK</b>	
<b>ESTONIA</b>	
<b>FINLAND</b>	
<b>FRANCE</b>	Treatment of joint accounts: splitting approach. In the absence of information about the rights of each joint account holder, the tax authorities consider that each account holder holds 50%.
<b>GERMANY</b>	Joint account holders are treated as residual entities; no splitting of interest payments.
<b>GREECE</b>	
<b>HUNGARY</b>	NO
<b>IRELAND</b>	
<b>ITALY</b>	
<b>LATVIA</b>	
<b>LITHUANIA</b>	
<b>LUXEMBOURG</b>	No official guidance. Like other countries, the Tax Administrations seems however to accept to treat joint account holders on a pro-rata basis, except if the customer has indicated otherwise.
<b>MALTA</b>	<p>Please see the following extract from the Inland Revenue's Guidelines referred to under Question 3</p> <p><i>7.5.8. Reporting on joint accounts and holdings</i></p> <p><i>A paying agent should report the identity, residence and account information and the total amount of interest payment attributable to each beneficial owner or residual entity in a specified territory. Unless proof to the contrary is available, it is to be assumed that an equal amount is attributable to each beneficial owner and residual entity. A paying agent may, however, opt to report the total amount of the interest payment in relation to the joint account or holding against each of the beneficial owners or residual entities.</i></p>
<b>NETHERLANDS</b>	
<b>POLAND</b>	NO
<b>PORTUGAL</b>	
<b>SLOVAKIA</b>	
<b>SLOVENIA</b>	
<b>SPAIN</b>	
<b>SWEDEN</b>	
<b>UNITED KINGDOM</b>	YES - The new draft guidance notes paragraph is 229.
<b>ISLE OF MAN</b>	Guidance notes gives businesses ability to apply pro rata rules to joint accounts.
<b>LIECHTENSTEIN</b>	
<b>SWITZERLAND</b>	

**5.**

**Has country taken option at Art. 6(1)(d) of Directive to restrict income arising on fund sales to gains directly or indirectly derived from interest (look-through) ?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	Although final decision has not been taken on this issue, Cyprus is inclined not to take the option to restrict income.
<b>CZECH REPUBLIC</b>	YES
<b>DENMARK</b>	NO
<b>ESTONIA</b>	YES
<b>FINLAND</b>	NO
<b>FRANCE</b>	NO
<b>GERMANY</b>	YES
<b>GREECE</b>	YES (Art 4 § 3 (d)).
<b>HUNGARY</b>	YES - details can be found under point 4/d of Schedule 7 to Act XCII of 2003.
<b>IRELAND</b>	NO
<b>ITALY</b>	NO
<b>LATVIA</b>	YES - according to the only above mentioned drafts
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	NO
<b>NETHERLANDS</b>	NO
<b>POLAND</b>	YES
<b>PORTUGAL</b>	YES
<b>SLOVAKIA</b>	No, according to the information available to us.
<b>SLOVENIA</b>	YES
<b>SPAIN</b>	NO
<b>SWEDEN</b>	NO
<b>UK</b>	NO

<b>ISLE OF MAN</b>	YES
<b>LIECHTENSTEIN</b>	n.a.
<b>SWITZERLAND</b>	The conditions are complied with: Under the Agreement between Switzerland and the EC, Switzerland is not granted such option. Therefore, Switzerland in this respect is ready, i.e. there is no need for further action or steps on the part of Switzerland.

**6.**

**Has country taken option at Art. 6(5) of Directive to annualize interest?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES - in respect of Article 6(1)(d) interest only
<b>BELGIUM</b>	NO
<b>CYPRUS</b>	NO
<b>CZECH REPUBLIC</b>	NO
<b>DENMARK</b>	NO
<b>ESTONIA</b>	NO
<b>FINLAND</b>	NO
<b>FRANCE</b>	NO
<b>GERMANY</b>	NO
<b>GREECE</b>	YES (Art 6 § 4).
<b>HUNGARY</b>	NO
<b>IRELAND</b>	NO
<b>ITALY</b>	NO
<b>LATVIA</b>	NO - according to the only above mentioned drafts
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	NO
<b>MALTA</b>	NO
<b>NETHERLANDS</b>	NO
<b>POLAND</b>	NO
<b>PORTUGAL</b>	NO
<b>SLOVAKIA</b>	NO - according to the information available to us.
<b>SLOVENIA</b>	NO
<b>SPAIN</b>	NO
<b>SWEDEN</b>	NO
<b>UK</b>	NO

<b>ISLE OF MAN</b>	NO
<b>LIECHTENSTEIN</b>	NO Comments: Art. 6 (5) of the Directive is not mentioned in the Agreement concluded between Liechtenstein and the EC.
<b>SWITZERLAND</b>	The conditions are complied with: Under the Agreement between Switzerland and the EC, Switzerland is not granted such option. Therefore, Switzerland is ready in this respect, i.e. there is no need for further action or steps from the Swiss side.

**7.**

**Has country taken option at Art. 6(6) of Directive to exclude funds no more than 15% invested in debt claims?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	YES
<b>CZECH REPUBLIC</b>	YES
<b>DENMARK</b>	NO
<b>ESTONIA</b>	YES*
<b>FINLAND</b>	YES
<b>FRANCE</b>	No option
<b>GERMANY</b>	YES
<b>GREECE</b>	YES (Art 6 § 5)
<b>HUNGARY</b>	NO
<b>IRELAND</b>	YES
<b>ITALY</b>	NO
<b>LATVIA</b>	YES - according to the only above mentioned drafts
<b>LITHUANIA</b>	YES
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	NO
<b>NETHERLANDS</b>	YES
<b>POLAND</b>	NO
<b>PORTUGAL</b>	YES
<b>SLOVAKIA</b>	NO - according to the information available to us.
<b>SLOVENIA</b>	YES
<b>SPAIN</b>	NO
<b>SWEDEN</b>	NO
<b>UK</b>	YES

\*No, according to the Estonian tax authorities

<b>ISLE OF MAN</b>	YES
<b>LIECHTENSTEIN</b>	YES – NO Option taken regarding the first sentence of art. 6 (6) of the Directive which reads in art. 7 (4) of the FL - EC Agreement as follows: " <i>Income relating to undertakings or entities which have invested up to 15% of their assets in debt-claims within the meaning of subparagraph 1 (a) shall not be considered an interest payment in accordance with subparagraphs 1 (c) and (d).</i> " Option not taken regarding the second sentence of art. 6 (6) of the Directive as this part as well as the corresponding § 4 of art. 6 of the Directive are not part of the FL – EC Agreement.
<b>SWITZERLAND</b>	YES: Switzerland opted for this 'de minimis' rule already in October 2004, when the Agreement between Switzerland and the EC was signed. No further steps are required in this respect from the part of Switzerland.

**8(a).**

**Has country taken option at Art. 6(6) of Directive to exclude residual entities no more than 15% invested in debt claims?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	YES
<b>CZECH REPUBLIC</b>	NO
<b>DENMARK</b>	NO
<b>ESTONIA</b>	YES
<b>FINLAND</b>	YES
<b>FRANCE</b>	NO
<b>GERMANY</b>	YES
<b>GREECE</b>	YES (Art 6 § 5)
<b>HUNGARY</b>	NO
<b>IRELAND</b>	YES
<b>ITALY</b>	NO
<b>LATVIA</b>	YES - according to the only above mentioned drafts
<b>LITHUANIA</b>	YES
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	NO
<b>NETHERLANDS</b>	NO
<b>POLAND</b>	NO
<b>PORTUGAL</b>	NO
<b>SLOVAKIA</b>	NO - according to the information available to us.
<b>SLOVENIA</b>	YES
<b>SPAIN</b>	NO
<b>SWEDEN</b>	NO
<b>UK</b>	YES

<b>ISLE OF MAN</b>	n.a
<b>LIECHTENSTEIN</b>	YES – NO See question 7.
<b>SWITZERLAND</b>	THE CONDITIONS ARE COMPLIED WITH: Under the Agreement between Switzerland and the EC, Switzerland is not granted such option. Therefore, Switzerland in this respect is ready, i.e. there is no need for further action or steps on the part of Switzerland.

**8(b).**
**Has country provided for the "levy" option at Article 11(2)(b)?**

(This question is only applicable to withholding tax countries; information exchange countries should answer "n.a.")

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	NO
<b>CYPRUS</b>	
<b>CZECH REPUBLIC</b>	n.a.
<b>DENMARK</b>	
<b>ESTONIA</b>	
<b>FINLAND</b>	
<b>FRANCE</b>	n.a.
<b>GERMANY</b>	n.a.
<b>GREECE</b>	
<b>HUNGARY</b>	n.a.
<b>IRELAND</b>	NO
<b>ITALY</b>	
<b>LATVIA</b>	
<b>LITHUANIA</b>	
<b>LUXEMBOURG</b>	NO
<b>MALTA</b>	n.a.
<b>NETHERLANDS</b>	
<b>POLAND</b>	
<b>PORTUGAL</b>	
<b>SLOVAKIA</b>	
<b>SLOVENIA</b>	
<b>SPAIN</b>	
<b>SWEDEN</b>	
<b>UK</b>	n.a.

<b>ISLE OF MAN</b>	
<b>LIECHTENSTEIN</b>	
<b>SWITZERLAND</b>	

**9.**

**Has country legislated for reporting authority under Art. 13(1)(a) of Directive?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	NO
<b>BELGIUM</b>	NO
<b>CYPRUS</b>	n.a.
<b>CZECH REPUBLIC</b>	n.a.
<b>DENMARK</b>	n.a.
<b>ESTONIA</b>	n.a.
<b>FINLAND</b>	n.a.
<b>FRANCE</b>	n.a.
<b>GERMANY</b>	n.a.
<b>GREECE</b>	NO
<b>HUNGARY</b>	n.a.
<b>IRELAND</b>	n.a.
<b>ITALY</b>	n.a.
<b>LATVIA</b>	n.a.
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	n.a.
<b>NETHERLANDS</b>	n.a.
<b>POLAND</b>	NO
<b>PORTUGAL</b>	n.a.
<b>SLOVAKIA</b>	n.a.
<b>SLOVENIA</b>	n.a.
<b>SPAIN</b>	n.a.
<b>SWEDEN</b>	n.a.
<b>UK</b>	n.a.

<b>ISLE OF MAN</b>	Covered via legislative process now complete
<b>LIECHTENSTEIN</b>	YES
<b>SWITZERLAND</b>	YES: Switzerland has undertaken all legislative steps with regard to the reporting authority. The respective regulations are set forth in the 'Zinsbesteuerungsgesetz' adopted by the Swiss Parliament in December 2004. Furthermore, detailed guidance is available in the guidelines of the Swiss Federal Tax Administration (see also answer to question 2). Please note that in Switzerland voluntary disclosure applies in accordance with the regulations stipulated under the Agreement between Switzerland and the EC.

**10.a**

**Has country legislated for certificate authorizing gross payment under Art. 13(1)(b) of Directive?**  
**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	n.a.
<b>CZECH REPUBLIC</b>	n.a.
<b>DENMARK</b>	n.a.
<b>ESTONIA</b>	n.a.
<b>FINLAND</b>	n.a.
<b>FRANCE</b>	n.a.
<b>GERMANY</b>	n.a.
<b>GREECE</b>	n.a.
<b>HUNGARY</b>	n.a.
<b>IRELAND</b>	YES
<b>ITALY</b>	n.a.
<b>LATVIA</b>	n.a.
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	n.a.
<b>NETHERLANDS</b>	n.a.
<b>POLAND</b>	NO
<b>PORTUGAL</b>	n.a.
<b>SLOVAKIA</b>	n.a.
<b>SLOVENIA</b>	n.a.
<b>SPAIN</b>	n.a.
<b>SWEDEN</b>	n.a.
<b>UK</b>	n.a.

<b>ISLE OF MAN</b>	Covered in guidance notes previously issued Whilst technical ability exists to accept certificates, we are not aware that the provision is being utilised .
<b>LIECHTENSTEIN</b>	NO
<b>SWITZERLAND</b>	YES: Switzerland has undertaken all legislative steps with regard to this matter.

**10.b**

**Are relevant arrangements in place to enable individuals to apply for such certificates?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	YES
<b>CZECH REPUBLIC</b>	YES
<b>DENMARK</b>	
<b>ESTONIA</b>	
<b>FINLAND</b>	Relevant arrangement will be in place by 1st of July for individuals to apply for certificates referred to art. 13(1)(b) and 13(2).
<b>FRANCE</b>	
<b>GERMANY</b>	YES
<b>GREECE</b>	YES (Art 10 § 4)
<b>HUNGARY</b>	Yes-relevant arrangement to be found on the homepage of the State Tax Authority (APEH): Information of the issue of the certificate for non-deduction of withholding tax is under: <a href="http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_forrig_en">http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_forrig_en</a>
<b>IRELAND</b>	NO
<b>ITALY</b>	YES
<b>LATVIA</b>	YES - according to the only above mentioned drafts
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	YES
<b>MALTA</b>	YES
<b>NETHERLANDS</b>	
<b>POLAND</b>	NO
<b>PORTUGAL</b>	
<b>SLOVAKIA</b>	
<b>SLOVENIA</b>	n.a
<b>SPAIN</b>	YES
<b>SWEDEN</b>	
<b>UK</b>	YES

<b>ISLE OF MAN</b>	Covered in guidance notes previously issued. Whilst technical ability exists to accept certificates, we are not aware that the provision is being utilised.
<b>LIECHTENSTEIN</b>	NO
<b>SWITZERLAND</b>	The respective regulations are set forth in the 'Zinsbesteuerungsgesetz' adopted by the Swiss Parliament in December 2004. Furthermore, detailed guidance is available in the guidelines of the Swiss Federal Tax Administration (see also answer to question 2). Please note that in Switzerland the gross payment applies in accordance with the regulations stipulated under the Agreement between Switzerland and the EC

**11**

**Has country adopted program to make further issues of pre-1 March 2001 government debt securities so as to remove "grandfathered" status of such securities under Art 15(1) of the Directive?**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	YES - Most of the government debt securities have already been tapped.
<b>BELGIUM</b>	YES
<b>CYPRUS</b>	NO - will not make further issues. Not applicable.
<b>CZECH REPUBLIC</b>	NO
<b>DENMARK</b>	According to the Danish implementation all kind of bonds will be reported. This is in line with the obligation for the Danish banks to report bonds as the legislation was before the implementation of the directive.
<b>ESTONIA</b>	The information is not available.
<b>FINLAND</b>	NO
<b>FRANCE</b>	n.a.
<b>GERMANY</b>	NO
<b>GREECE</b>	NO
<b>HUNGARY</b>	NO
<b>IRELAND</b>	YES
<b>ITALY</b>	NO
<b>LATVIA</b>	NO – according to the only above mentioned drafts
<b>LITHUANIA</b>	NO
<b>LUXEMBOURG</b>	NO
<b>MALTA</b>	n.a.
<b>NETHERLANDS</b>	YES
<b>POLAND</b>	NO
<b>PORTUGAL</b>	NO
<b>SLOVAKIA</b>	NO
<b>SLOVENIA</b>	NO
<b>SPAIN</b>	NO
<b>SWEDEN</b>	NO
<b>UK</b>	YES

<b>ISLE OF MAN</b>	n.a
<b>LIECHTENSTEIN</b>	NO
<b>SWITZERLAND</b>	THE CONDITIONS ARE COMPLIED WITH: Please note, that under the Agreement between Switzerland and the EC grandfathering is not possible for Swiss state bonds. In other words the status "grandfathered" is not relevant, i.e. not available for Swiss government debt securities. Switzerland is, therefore, already in line with the " <i>program to make further issues to remove grandfathered status</i> ". No further action or steps are required from the part of Switzerland.

**12**

**Are penalties applicable to the paying agent in case of non-compliance with the Directive (Yes – No)? If so, are these penalties applicable according to the common law or alternatively has country adopted specific penalties in respect of the Directive? Please indicate references of internal law or guidance, as well as links to websites where internal law and/or domestic guidance are posted.**

<b>AUSTRIA</b>	Yes. Penalties are applicable according to the Austrian Tax Law (§ 8 EU-QueStG / 6.4 Guidance notes) Links: compare Question 2.
<b>BELGIUM</b>	Yes. According to the rules applicable to the common Belgian withholding tax (see Article 444 of the Belgian Income Tax Code available on <a href="http://www.fisconet.be">www.fisconet.be</a> ).
<b>CYPRUS</b>	
<b>CZECH REPUBLIC</b>	Yes – according to common law: No.337/1992, §37. Web reference of the Czech version (the Ministry of Finance website): <a href="http://cds.mfcr.cz/tfs.php?url=337/1992%20Sb">http://cds.mfcr.cz/tfs.php?url=337/1992%20Sb</a> (Law No.337/1992, §37 Fines: 1.Those who fail to fulfil, within the set time-limit, their non-monetary duty, that follows from this Act or from a specifically applicable tax Act or that is imposed by a decision under this Act, may be fined repeatedly by the tax administrator up to total amount of 2 million CZK. The fine may be imposed repeatedly if the foregoing imposition of the fine did not lead to a rectification and the unlawful state continued. 2. Seriousness, duration and consequences of unlawful conduct shall be regarded when fines are imposed. 3. An appeal against a decision imposing a fine that must include substantiation shall be filed no later than thirty days after the day of delivery of the decision. An appeal filed in time has a suspensory effect. ... )
<b>DENMARK</b>	
<b>ESTONIA</b>	
<b>FINLAND</b>	
<b>FRANCE</b>	Penalties : yes, according to internal rules (article 24 of the 2003 rectificative finance law, n° 2003-1312 of 30/12/2003; Article 1768 bis of the Tax Code).
<b>GERMANY</b>	Specific penalty : § 50e of the German Income Tax Code provides for a fine of up to 5.000 Euro.
<b>GREECE</b>	
<b>HUNGARY</b>	Yes- according to the Section 172 of the Act XCII. of 2003 paying agent may be penalized up to 200.000 HUF (appr.800EUR) ( <a href="http://www1.pm.gov.hu">http://www1.pm.gov.hu</a> ) It is the default penalty and not specific in respect of the Directive. The relevant official guidance, <a href="http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_kamatjov">http://www.apeh.hu/cgi-bin/lap.php?id=informacio/art_kamatjov</a> , emphasis that maximum penalty limit is multiply up to 200.000 HUF by number of affected person.
<b>IRELAND</b>	Penalties for non-compliance with the terms of the Directive, as transposed into Irish law under the Finance Acts of 2004 (amended by the Act of 2005 and to be further amended by the Finance Act of 2006) are provided for specifically in that enactment - S.8980 in Schedule IV to the original Act. A number of specific additional penalties relating to reporting by intermediaries are to be provided for by the Finance Act of 2006.
<b>ITALY</b>	
<b>LATVIA</b>	
<b>LITHUANIA</b>	
<b>LUXEMBOURG</b>	Yes, article 7, paragraphs 5 and 6 of the Law of June 21, 2005 transposing the EU directive provides for a specific regime of penalties in case of late or uncorrect withholding or payment. For the recovery of these penalties article 11 of the same law refers to common law. Please see the above mentionned website.

<b>ISLE OF MAN</b>	The Practice Note issued in September and the restatement of the approaches recommended in the Guidance Notes are intended to provide protection / comfort to paying agents. A "best endeavours" approach is intended in the initial period. Clearly if there is evidence of other States in EU providing specific moratoriums, IOM will consider.
<b>LIECHTENSTEIN</b>	
<b>SWITZERLAND</b>	

**13**

**Has country adopted measures providing a penalty moratorium? Please indicate references of internal law or guidance, as well as links to websites where internal law and/or domestic guidance are posted.**

**YES ( ) - NO ( )**

<b>AUSTRIA</b>	NO
<b>BELGIUM</b>	NO
<b>CYPRUS</b>	NO
<b>CZECH REPUBLIC</b>	NO
<b>DENMARK</b>	
<b>ESTONIA</b>	
<b>FINLAND</b>	
<b>FRANCE</b>	NO
<b>GERMANY</b>	NO
<b>GREECE</b>	
<b>HUNGARY</b>	NO
<b>IRELAND</b>	NO
<b>ITALY</b>	
<b>LATVIA</b>	
<b>LITHUANIA</b>	
<b>LUXEMBOURG</b>	NO
<b>MALTA</b>	NO
<b>NETHERLANDS</b>	
<b>POLAND</b>	NO
<b>PORTUGAL</b>	
<b>SLOVAKIA</b>	
<b>SLOVENIA</b>	
<b>SPAIN</b>	
<b>SWEDEN</b>	NO
<b>UK</b>	NO

<b>ISLE OF MAN</b>	See question 12.
<b>LIECHTENSTEIN</b>	
<b>SWITZERLAND</b>	



## **APPENDIX 1**

***Detailed lists of the types of products/interest payments falling inside and outside the scope of the definition of interest according to the domestic law/guidance***

## **Appendix 1: No documents**

## **Appendix 1: Documents available**

## Appendix 1: HUNGARY

According to the Schedule No.7 to Act XCII of 2003:

(4). For the purposes of this Schedule, "interest payment" means:

- a) interest paid or credited to an account, relating to debt claims of every kind, in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures; penalty charges for late payments shall not be regarded as interest payments;
- b) interest accrued or capitalized at the sale, refund or redemption of the debt claims referred to in Paragraph a);
- c) interest paid by a European investment fund or an entity treated as a European investment fund by virtue of a certificate referred to in Point 3 or by or a collective investment trust established outside the territory of the European Communities indirectly through an entity referred to in Point 3;
- d) income realized upon the sale, refund or redemption of shares or units in a European investment fund, an entity treated as a European investment fund by virtue of the certificate referred to in Point 3 or a collective investment trust established outside the territory of the European Communities, if they invest directly or indirectly, via a European investment fund, an entity treated as a European investment fund, or a collective investment trust established outside the territory of the European Communities with more than 40 % of their assets in debt claims as referred to in Paragraph a); this income shall be treated as realized from interest only to the extent that it corresponds to gains directly or indirectly deriving from interest payments within the meaning of Paragraph a) and b).

(5.) Interest shall also mean any payment made by a payer referred to in Point 3 who is subject to compulsory data disclosure, to an entity referred to in Point 3.

(7.) When a payer has no information concerning the proportion of the income which derives from interest payments in accordance with Points 4 c)-d), the total amount of the income shall be considered an interest payment. Where he cannot determine the amount of income realized by the beneficial owner, the income shall be deemed to correspond to the proceeds of the sale, refund or redemption of the shares or units.

(16.) Bonds and other negotiable debt securities which have been first issued on or before 28 February 2001 or for which the original issuing prospectuses have been approved before that date by the State Financial Institutions Commission, or by the competent authorities of Member States or by the responsible authorities in third countries shall not be considered as debt claims within the meaning of Point 4 a) of this Schedule, provided that no further issues of such negotiable debt securities are made after 28 February 2002.

(17.) However, if the transitional period is extended by law, during the time of extension the following negotiable debt securities shall not be treated as debt claims within the meaning of Point 4 a) of this Schedule:

- a) which contain gross-up and early redemption clauses; and
- b) where the payer is established in a Member State applying withholding tax and that payer pays interest to or secures the payment of interest for, the immediate benefit of a beneficial owner resident in another Member State

## **APPENDIX II**

### ***Tax Residence Certificate***

## **Appendix 2: No documents**

## **Appendix 2: Documents available**

Annexe 3 to the working document for GT4 on 21 Feb. 2005 – **Version 13 May 2005**

[Official header of the tax or such other authority as is competent to issue certificates of tax residence of the non-EU jurisdiction which is the State of residence of the beneficial owner for tax purposes]

**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**

*AN ENGLISH AND/OR FRENCH TRANSLATION OF THE TITLE OF EACH FIELD SHOULD BE PROVIDED IF THE CERTIFICATE IS ISSUED IN A DIFFERENT NATIONAL LANGUAGE<sup>1</sup>*

**1. Identification of the taxpayer**

- 1. a) Full name:
- 1. b) Complete permanent address:
- 1. c) Tax Identification Number (if it exists):
- 1. d) Date and place of birth:

**2. Certification**

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

This certificate shall be valid for 1 year from the date of issuance.<sup>2</sup>

Signed

Date

Position

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

[stamp of tax or other competent authority]

---

<sup>1</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content of each line and/or field. This would also benefit paying agents who will receive the certificates from the beneficial owners.

<sup>2</sup> It would seem reasonable for Member States so willing to have the possibility to authorize the paying agents established within their territory to accept certificates with a longer duration, up to a maximum of three years, when the issuing authority is able to justify such a duration with detailed elements of proof about the permanent nature of the individual's residence for tax purposes within the issuing authority's jurisdiction.

Kunden-Nr. \_\_\_\_\_

Ansässigkeitsbescheinigung (für EU-Quellensteuer)zur Vorlage bei: *Bank*Es wird bestätigt, dass Herr / Frau .....  
.....Adresse: .....  
.....

Steuernummer: .....

Geburtsort / Geburtsdatum (falls keine Steuernummer): ..... / .....

in ..... seit ..... im Sinne des Art 3 der Richtlinie

2003/48/EG vom 3. Juni 2003 (im Bereich der Besteuerung von Zinserträgen) ansässig ist.

.....  
Ort, Datum.....  
Unterschrift, Adresse und Dienstsiegel  
(zuständiges Finanzamt)

Customer No. \_\_\_\_\_

Certificate of Residence (for EU-Withholding Tax)for submission to: *Bank*We hereby confirm that Mr / Ms .....  
.....Address .....  
.....

Tax Identification Number: .....

Date and place of birth (if no Tax Identification Number): ..... / .....

is resident in ..... in the meaning of Art 3 of the Council Directive 2003/48/EC of  
June 3, 2003 (on the taxation of savings income in the form of interest payments) since ..........  
Place, Date.....  
Signature, address and Official Seal  
(responsible tax authorities)

GRAND-DUCHÉ de LUXEMBOURG  
ADMINISTRATION des CONTRIBUTIONS DIRECTES

Appendix 2: LUXEMBOURG

[www.impotsdirects.public.lu](http://www.impotsdirects.public.lu)

## CERTIFICAT DE RÉSIDENCE FISCALE

(Article 3 de la DIRECTIVE 2003/48/CE DU CONSEIL du 3 juin 2003)

## BESCHEINIGUNG DES STEUERLICHEN WOHNSTITZES

(Artikel 3 der RICHTLINIE 2003/48/CE DES RATES vom 3. Juni 2003)

## CERTIFICATION OF FISCAL RESIDENCE

(Article 3 of the COUNCIL DIRECTIVE 2003/48/CE of 3 June 2003)

Ligne

**1. Bénéficiaire effectif / Wirtschaftlicher Eigentümer / Beneficial owner :**

1 Nom et prénom / Name und Vorname / Name and first name :

2 Date et lieu de naissance / Geburtsdatum und -ort / Date and place of birth:

3 Adresse (rue, no) / Adresse (Straße, Nr.) / Address (street, nr):

4 Code postal, localité / Postleitzahl, Ort / Postal code, place:

5 Numéro d'identification fiscal / Steueridentifizierungsnummer / Tax identification number:

**6. Attestation de l'autorité compétente de l'État de résidence du bénéficiaire effectif /  
Bescheinigung der zuständigen Behörde des Wohnsitzstaates des wirtschaftlichen Eigentümers /  
Certification from the competent authority of the state of residence of the beneficial owner:**

Il est certifié que le bénéficiaire effectif désigné sub 1. est résident fiscal de(s) / du (cf. ligne 7).

Es wird bescheinigt, dass der unter 1. bezeichnete wirtschaftliche Eigentümer seinen steuerlichen Wohnsitz in (siehe Zeile 7) hat.  
It is certified that the beneficial owner named in section 1. is a fiscal resident of (cf. line 7).

7 Pays / Land / Country

8 Lieu et date / Ort und Datum / Place and date

9 Timbre / Stempel / Stamp

10 Signature / Unterschrift / Signature

11 Désignation et adresse complète de l'autorité compétente.  
Bezeichnung und vollständige Adresse der zuständigen Behörde.  
Full name and address of the competent authority.



## **APPENDIX III**

### ***Business Tax Test Certificate***

### **Appendix 3: No documents**

### **Appendix 3: Documents available**

**Additional** standard form to those enclosed to the working document for GT4 on 21 Feb. (inspired by Annex 7 to that document, a similar form adopted by German authorities) –

**Version 13 May 2005**

[Official header of the tax authority of the Member State of establishment]

**CERTIFICATE FOR AN ENTITY WHOSE PROFITS ARE TAXED UNDER THE GENERAL ARRANGEMENTS FOR BUSINESS TAXATION - ARTICLE 4(2)(b) OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS**

*An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language<sup>1</sup>*

**1. Identification and address of the entity**

- 1. 1.a) Name/full name of the entity:
- 1.1.b) Tax Identification Number (if it exists)
- 1.2. Complete address of the entity.

**2. Certification**

I certify that the entity named above is established for direct tax purposes in this State and that its profits are taxed by this State under the general arrangements for business taxation.

This certificate shall be valid for 2 years from the date of issuance.

Signed

Date

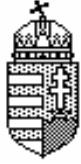
Position

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

[stamp of the tax authority]

---

<sup>1</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content of each line and/or field. This would also benefit economic operators who will receive the certificates from the entities concerned.

**IM01 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

**Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:**

[név] nevű, [lakcím] alatti magánszemély, a [adóazonosító jel] adóazonosító jellel szerepel a nyilvántartásban.

[megjegyzés]

**Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím] céljára történő felhasználásra adtam ki.**

[város], [év]. [hó]. [nap].

.....  
 [aláíró neve]  
 [beosztása]

Címzett:

1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
 [[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]

2./ Irattár

**IM02 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy: [megnevezés] [nevű / megnevezésű] adózó székhely címe: [székhely címe],

rövidített név igazolása adózó kérelmére: a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: telephely(ek) címe: [telephely címe],  
[telephely címe],

tevékenység(ek) igazolása adózó kérelmére: tevékenysége(i): [tev. neve],  
[tev. neve],

tevékenység kezdet igazolása adózó kérelmére: tevékenység kezdete: [tevékenység kezdete],  
közösségi adószám igazolása adózó kérelmére: közösségi adószáma:  
[közösségi adószám],

közösségi adószám hatállyának igazolása az adózó kérelmére: a  
közösségi adószám hatállyának kezdő időpontja: [hatálly dátuma]  
adókötelezettként a(z) [adószám] adószámmal szerepel a  
nyilvántartásban.

[megjegyzés]

Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím] céljára történő  
felhasználásra adtam ki.

[város], [év]. [hó]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM03 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy: [megnevezés] [nevű / megnevezésű] adózó székhely címe: [székhely címe],

rövidített név igazolása adózó kérelmére: a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása esetén: telephely(ek) címe: [telephely címe],  
[telephely címe],

tevékenység(ek) igazolása esetén: tevékenysége(i): [tev. neve],  
[tev. neve],

tevékenység kezdet igazolása adózó kérelmére: tevékenység kezdete: [tevékenység kezdete],  
közösségi adószám igazolása adózó kérelmére: közösségi adószáma:  
[közösségi adószám],

közösségi adószám hatályának igazolása az adózó kérelmére: a  
közösségi adószám hatályának kezdő időpontja: [hatály dátuma]

a(z) [adószám] adószámmal, mint általános forgalmi adó fizetésére kötelezett adózó  
szerepel a nyilvántartásban.

[megjegyzés]

Ezen igazolást az adóalany kérelmére általános forgalmi adó visszaigényléshez adtam ki.

[város], [év]. [hónap]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM04 igazolás minta**



ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: [igazolás száma]

Előzmény: [kérélem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy a(z) [megnevezés] megnevezésű szervezet (címe: [szervezet székhelyének /telephelyének címe]), az adóhatóság nyilvántartásában nem szerepel.

[megjegyzés]

*Ezen igazolást a fenti szervezet kérelmére [adózó által megadott jogcím] céljára történő felhasználásra adtam ki.*

[város], [év]. [hó]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM05 igazolás minta**



ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY**  
**ILLETŐSÉGIGAZOLÁS**

*Name of authorised tax directorate / Az APEH [igazgatóság neve]*

certifies that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of the private person [név] nevű,

residential address / [lakcím] alatti magánszemélyt

*is registered as taxpayer (obliged to tax payment) under the tax number below: / a [adóazonosító jel] adóazonosító jellet szerepel a nyilvántartásban.*

*/megjegyzés angol nyelven] / [megjegyzés magyar nyelven]*

The present certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven]. Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven] céljára történő felhasználásra adtam ki.

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal

adóhatósági bélyegző

.....

Signature of tax authority

[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]  
2./ Archives / Irattár

**IM06 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY**  
**ILLETŐSÉGIGAZOLÁS**

*Name of authorised tax directorate / Az APEH [igazgatóság neve]*

certifies that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of entrepreneur / [megnevezés] megnevezésű vállalkozó

official address of the entrepreneur: / székhelyének címe: [székhely címe]

rövidített név igazolása adózó kérelmére: short name of entrepreneur: / a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: local company business address: / telephelyének címe(i): [telephely címe],  
[telephely címe].

tevékenység(ek) igazolása adózó kérelmére: type of activity: / tevékenység(ei):

[tev. angol neve]; [tev. magyar neve],

[tev. angol neve]; [tev. magyar neve].

tevékenység kezdet igazolása adózó kérelmére: starting date of activity: / tevékenység kezdete: [tevékenység kezdete]

közösségi adószám igazolása adózó kérelmére: VAT number: / közösségi adószáma: [közösségi adószám],

közösségi adószám hatállyának igazolása az adózó kérelmére: VAT number is valid from: / a közösségi adószám hatállyának kezdő időpontja: [hatály dátuma]

is registered as taxpayer (obliged to tax payment) under the tax number below: / a(z) [adószámmal] adószámmal szerepel a nyilvántartásban.

/[megjegyzés angol nyelven] //[megjegyzés magyar nyelven]

The present certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angolul].

**Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven] céljára történő felhasználásra adtam ki.**

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal  
adóhatósági bélyegző

.....  
Signature of tax authority  
[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM07 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY  
ILLETŐSÉGIGAZOLÁS***Name of authorised tax directorate / Az APEH /igazgatóság neve/*

declares that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of entrepreneur / [megnevezés] megnevezésű vállalkozó

official address of the entrepreneur: / székhelyének címe: [székhely címe]

rövidített név igazolása adózó kérelmére: short name of entrepreneur: / a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: local company business address: / telephelyének címe(i): [telephely címe],  
[telephely címe].

tevékenysé(ek) igazolása adózó kérelmére: type of activity: / tevékenység(ei):

[tev. magyar neve]; [tev. angol neve]

[tev. magyar neve]; [tev. angol neve].

tevékenység kezdet igazolása adózó kérelmére: starting date of activity: / tevékenység kezdete: [tevékenység kezdete]

közösségi adószám igazolása adózó kérelmére: VAT number: közösségi adószáma: [közösségi adószám],

közösségi adószám hatállynak igazolása az adózó kérelmére: VAT number is valid from: / a közösségi adószám hatállynak kezdő időpontja: [hatály dátuma]

is registered as taxpayer (obliged to tax payment) under the tax number below: / a(z) [adószámmal] adószámmal szerepel a nyilvántartásban.

/[megjegyzés angol nyelven] //[megjegyzés magyar nyelven]

The present certificate was issued at the taxpayer's request for the purpose of VAT refund. Ezen igazolást az adóalany kérelmére általános forgalmi adó visszaigénylés céljára történő felhasználásra adtam ki.

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal

.....

Signature of tax authority

adóhatósági bélyegző

[*aláíró neve*] [*beosztása*]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM08 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy [név] úr/asszony (lakhelye / tartózkodási helye: [lakcím]; adóazonosító jele: [adóazonosító jel]) magyar illetőségű a Magyarország és a [ország] között a kettős adóztatás elkerülésére aláírt egyezmény értelmében.

*Ezt az igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven], a [[év] / [év1]-[év2]] év(ek)re vonatkozóan adtam ki.*

/megjegyzés magyar nyelven/

**CERTIFICATE OF RESIDENCY**

*The [igazgatóság neve] Directorate of the Hungarian Tax and Financial Control Administration certifies on the basis of documents and records that Mr./Ms. [név] (address: [lakcím]; tax identification number: [adóazonosító jel]) is a resident of Hungary within the meaning of the Hungary-[ország] Double Taxation Convention.*

This certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven], and for the [year [év] / years [év1]-[év2]].

/megjegyzés angol nyelven/

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal  
adóhatósági bélyegző

.....  
Signature of tax authority  
[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM09 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy [megnevezés] (székhely címe: [székhely címe]; adószáma: [adószám]) magyar illetőségű a Magyarország és a [ország] között a kettős adóztatás elkerülésére aláírt egyezmény értelmében.

*Ezt az igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven], a [[év] / [év1]-[év2]]. év(ek)re vonatkozóan adtam ki.*

/megjegyzés magyar nyelven/

**CERTIFICATE OF RESIDENCY**

The [igazgatóság neve az igazgatóság szó nélkül] Directorate of the Hungarian Tax and Financial Control Administration certifies on the basis of documents and records that [megnevezés] (address: [székhely címe]; tax identification number: [adószám]) is a resident of Hungary within the meaning of the Hungary-[ország] Double Taxation Convention.

This certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven], and for the [year [év] / years [év1]-[év2]].

/megjegyzés angol nyelven/

/város], [év]. [hó]. [nap].

.....  
 [aláíró neve]  
 [beosztása]  
 [bélyegző]

Addressee / Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
 [[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár



## **APPENDIX IV**

***Application form for deemed UCITS status***

## **Appendix 4: No documents**

## **Appendix 4: Documents available**

Document discussed at the WP4 meeting on 26 April 2005 – **Version 27 May 2005**

[Address of the responsible<sup>1</sup> authority  
of the Member State of establishment of the  
requesting entity]

**APPLICATION FOR TREATMENT AS AN UNDERTAKING FOR COLLECTIVE INVESTMENT IN TRANSFERABLE SECURITIES ("UCITS" AS REFERRED IN COUNCIL DIRECTIVE 85/611/EC OF 20 DECEMBER 1985) FOR THE PURPOSES OF ARTICLE 4(3) OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS**

*An English and/or French translation of the title of each field should be provided if the application is drafted in a different national language*

**1. Identification and address of the requesting entity**

- 1. 1.a) Name/full name of the entity:
- 1.1.b) Tax Identification Number (if it exists)
  
- 1.2.a) Complete address of establishment of the entity
- 1.2.b) If different, address to which the certificate should be sent

**2. Application**

I/We request this responsible authority to 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.

To this aim, I/We declare that the entity named above:

- is not a legal person, and
- is not taxed under the general arrangements for business taxation, and
- is not a UCITS as referred in Council Directive 85/611/EC of 20 December 1985, and
- wishes to be treated as a UCITS under Article 4(3) of the Directive, from the date of issuance of the certificate by this responsible authority until the date of one of the following events:
  - a) end of validity of the certificate if specified in its text, or
  - b) notification to the entity at its address of the revocation of the certificate at the initiative of this responsible authority, or
  - c) request to this responsible authority from the entity named above for not being treated any longer as a UCITS under Article 4(3) of the Directive.<sup>2</sup>

Date

Signed

Position [full name and capacity of the signatory]

<sup>1</sup> Supervisory or tax authorities, depending on the implementing rules adopted by the Member State of establishment.

<sup>2</sup> A reference to such a possible request have to be omitted for those applications which are addressed to the responsible authorities of those Member States (France, for instance) not allowing a revocation of the certificate at the initiative of the entity concerned.

**Annexe 6****N° 2562****FORMULAIRE D'OPTION<sup>1</sup>**

**OPTION PAR LES ENTITES POUR UN TRAITEMENT ANALOGUE A CELUI DES ORGANISMES DE PLACEMENT COLLECTIF EN VALEURS MOBILIERES (OPCVM) DITS COORDONNES<sup>2</sup>**

**ARTICLE 49 I TER DE L'ANNEXE III AU CODE GENERAL DES IMPOTS<sup>3</sup>**

- . Dénomination ou raison sociale de l'organisme ou entité :
- . Nom du gérant de l'organisme ou de son représentant à l'égard des tiers :
- . Adresse du siège social ou du principal établissement de l'organisme ou entité (ou adresse du gérant ou du représentant à l'égard des tiers) :
- . Numéro Siret lorsqu'il a été attribué par l'I.N.S.E.E. :

Je demande à l'administration fiscale de certifier que l'entité désignée ci-avant a exercé l'option mentionnée au troisième alinéa du I de l'article 49 I ter de l'annexe III au code général des impôts aux fins de recevoir un traitement analogue à celui des OPCVM dits coordonnés et ce, à compter de la date de délivrance du certificat et jusqu'à la notification à cette même entité de sa révocation<sup>4</sup> par l'administration fiscale.

A cet effet, je déclare que cette entité :

- n'est pas une personne morale,
- n'est pas assujetti à l'impôt sur les sociétés,
- et ne bénéficie pas de la procédure de reconnaissance mutuelle des agréments prévue par la directive 85/611/CEE du 20 décembre 1985.

**Date**

**Nom et signature du gérant ou du représentant à l'égard des tiers**

<sup>1</sup> A déposer à la direction des services fiscaux du lieu de la résidence ou du principal établissement du déclarant.

<sup>2</sup> Bénéficiant de la procédure de reconnaissance mutuelle des agréments prévue par la directive 85/611/CEE du Conseil du 20 décembre 1985 portant coordination des dispositions législatives, réglementaires et administratives concernant certains organismes de placement collectif en valeurs mobilières (OPCVM).

<sup>3</sup> En application du 3 de l'article 4 de la directive 2003/48/CE du Conseil en matière de fiscalité des revenus de l'épargne sous forme de paiement d'intérêts.

<sup>4</sup> Perte de l'une des trois conditions pour être qualifié d'entité au sens de la directive 2003/48/CE.



**IM01 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

**Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:**

[név] nevű, [lakcím] alatti magánszemély, a [adóazonosító jel] adóazonosító jellel szerepel a nyilvántartásban.

[megjegyzés]

**Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím] céljára történő felhasználásra adtam ki.**

[város], [év]. [hó]. [nap].

.....  
 [aláíró neve]  
 [beosztása]

Címzett:

1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
 [[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]

2./ Irattár

**IM02 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy: [megnevezés] [nevű / megnevezésű] adózó székhely címe: [székhely címe],

rövidített név igazolása adózó kérelmére: a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: telephely(ek) címe: [telephely címe],  
[telephely címe],

tevékenység(ek) igazolása adózó kérelmére: tevékenysége(i): [tev. neve],  
[tev. neve],

tevékenység kezdet igazolása adózó kérelmére: tevékenység kezdete: [tevékenység kezdete],  
közösségi adószám igazolása adózó kérelmére: közösségi adószáma:  
[közösségi adószám],

közösségi adószám hatállyának igazolása az adózó kérelmére: a  
közösségi adószám hatállyának kezdő időpontja: [hatálly dátuma]  
adókötelezettként a(z) [adószám] adószámmal szerepel a  
nyilvántartásban.

[megjegyzés]

Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím] céljára történő  
felhasználásra adtam ki.

[város], [év]. [hó]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM03 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: [igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy: [megnevezés] [nevű / megnevezésű] adózó székhely címe: [székhely címe],

rövidített név igazolása adózó kérelmére: a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása esetén: telephely(ek) címe: [telephely címe],  
[telephely címe],

tevékenység(ek) igazolása esetén: tevékenysége(i): [tev. neve],  
[tev. neve],

tevékenység kezdet igazolása adózó kérelmére: tevékenység kezdete: [tevékenység kezdete],  
közösségi adószám igazolása adózó kérelmére: közösségi adószáma:  
[közösségi adószám],

közösségi adószám hatályának igazolása az adózó kérelmére: a  
közösségi adószám hatályának kezdő időpontja: [hatály dátuma]

a(z) [adószám] adószámmal, mint általános forgalmi adó fizetésére kötelezett adózó  
szerepel a nyilvántartásban.

[megjegyzés]

Ezen igazolást az adóalany kérelmére általános forgalmi adó visszaigényléshez adtam ki.

[város], [év]. [hónap]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM04 igazolás minta**



ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: [igazolás száma]

Előzmény: [kérélem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy a(z) [megnevezés] megnevezésű szervezet (címe: [szervezet székhelyének /telephelyének címe]), az adóhatóság nyilvántartásában nem szerepel.

[megjegyzés]

*Ezen igazolást a fenti szervezet kérelmére [adózó által megadott jogcím] céljára történő felhasználásra adtam ki.*

[város], [év]. [hó]. [nap].

.....  
[aláíró neve]  
[beosztása]

Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Irattár

**IM05 igazolás minta**



ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY**  
**ILLETŐSÉGIGAZOLÁS**

*Name of authorised tax directorate / Az APEH [igazgatóság neve]*

certifies that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of the private person [név] nevű,

residential address / [lakcím] alatti magánszemélyt

*is registered as taxpayer (obliged to tax payment) under the tax number below: / a [adóazonosító jel] adóazonosító jellet szerepel a nyilvántartásban.*

*/megjegyzés angol nyelven] / [megjegyzés magyar nyelven]*

The present certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven]. Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven] céljára történő felhasználásra adtam ki.

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal

adóhatósági bélyegző

.....

Signature of tax authority

[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]  
2./ Archives / Irattár

**IM06 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY**  
**ILLETŐSÉGIGAZOLÁS**

*Name of authorised tax directorate / Az APEH [igazgatóság neve]*

certifies that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of entrepreneur / [megnevezés] megnevezésű vállalkozó

official address of the entrepreneur: / székhelyének címe: [székhely címe]

rövidített név igazolása adózó kérelmére: short name of entrepreneur: / a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: local company business address: / telephelyének címe(i): [telephely címe],  
[telephely címe].

tevékenység(ek) igazolása adózó kérelmére: type of activity: / tevékenység(ei):

[tev. angol neve]; [tev. magyar neve],

[tev. angol neve]; [tev. magyar neve].

tevékenység kezdet igazolása adózó kérelmére: starting date of activity: / tevékenység kezdete: [tevékenység kezdete]

közösségi adószám igazolása adózó kérelmére: VAT number: / közösségi adószáma: [közösségi adószám],

közösségi adószám hatállyának igazolása az adózó kérelmére: VAT number is valid from: / a közösségi adószám hatállyának kezdő időpontja: [hatály dátuma]

is registered as taxpayer (obliged to tax payment) under the tax number below: / a(z) [adószámmal] adószámmal szerepel a nyilvántartásban.

/[megjegyzés angol nyelven] //[megjegyzés magyar nyelven]

The present certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angolul].

**Ezen igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven] céljára történő felhasználásra adtam ki.**

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal  
adóhatósági bélyegző

.....  
Signature of tax authority  
[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM07 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**CERTIFICATE OF RESIDENCY  
ILLETŐSÉGIGAZOLÁS***Name of authorised tax directorate / Az APEH /igazgatóság neve/*

declares that according to documents and records available / a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy:

full name of entrepreneur / [megnevezés] megnevezésű vállalkozó

official address of the entrepreneur: / székhelyének címe: [székhely címe]

rövidített név igazolása adózó kérelmére: short name of entrepreneur: / a vállalkozás rövidített neve: [rövidített név],

telephely(ek) igazolása adózó kérelmére: local company business address: / telephelyének címe(i): [telephely címe],  
[telephely címe].

tevékenysé(ek) igazolása adózó kérelmére: type of activity: / tevékenység(ei):

[tev. magyar neve]; [tev. angol neve]

[tev. magyar neve]; [tev. angol neve].

tevékenység kezdet igazolása adózó kérelmére: starting date of activity: / tevékenység kezdete: [tevékenység kezdete]

közösségi adószám igazolása adózó kérelmére: VAT number: közösségi adószáma: [közösségi adószám],

közösségi adószám hatállynak igazolása az adózó kérelmére: VAT number is valid from: / a közösségi adószám hatállynak kezdő időpontja: [hatály dátuma]

is registered as taxpayer (obliged to tax payment) under the tax number below: / a(z) [adószámmal] adószámmal szerepel a nyilvántartásban.

/[megjegyzés angol nyelven] //[megjegyzés magyar nyelven]

The present certificate was issued at the taxpayer's request for the purpose of VAT refund. Ezen igazolást az adóalany kérelmére általános forgalmi adó visszaigénylés céljára történő felhasználásra adtam ki.

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal

.....

Signature of tax authority

adóhatósági bélyegző

[*aláíró neve*] [*beosztása*]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM08 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

*Vonalkód helye:*

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy [név] úr/asszony (lakhelye / tartózkodási helye: [lakcím]; adóazonosító jele: [adóazonosító jel]) magyar illetőségű a Magyarország és a [ország] között a kettős adóztatás elkerülésére aláírt egyezmény értelmében.

*Ezt az igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven], a [[év] / [év1]-[év2]] év(ek)re vonatkozóan adtam ki.*

/megjegyzés magyar nyelven/

**CERTIFICATE OF RESIDENCY**

*The [igazgatóság neve] Directorate of the Hungarian Tax and Financial Control Administration certifies on the basis of documents and records that Mr./Ms. [név] (address: [lakcím]; tax identification number: [adóazonosító jel]) is a resident of Hungary within the meaning of the Hungary-[ország] Double Taxation Convention.*

This certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven], and for the [year [év] / years [év1]-[év2]].

/megjegyzés angol nyelven/

Date/ Dátum: [város], [év]. [hó]. [nap]

official seal  
adóhatósági bélyegző

.....  
Signature of tax authority  
[aláíró neve] [beosztása]

*Addressee / Címzett:*

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
[[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár

**IM09 igazolás minta**

ADÓ- ÉS PÉNZÜGYI ELLENŐRZÉSI HIVATAL

[igazgatóság neve]

[igazolást kiadó osztály neve]

[igazgatóság címe]

Telefon: [telefon] Telefax: [telefax]

Vonalkód helye:

Szám: / Number of certificate:

[igazolás száma]

Előzmény: [kérelem száma]

Ügyintéző: [ügyintéző neve]

**ILLETŐSÉGIGAZOLÁS**

Az APEH [igazgatóság neve] a rendelkezésre álló dokumentumok, nyilvántartások alapján igazolja, hogy [megnevezés] (székhely címe: [székhely címe]; adószáma: [adószám]) magyar illetőségű a Magyarország és a [ország] között a kettős adóztatás elkerülésére aláírt egyezmény értelmében.

*Ezt az igazolást az adóalany kérelmére [adózó által megadott jogcím magyar nyelven], a [[év] / [év1]-[év2]]. év(ek)re vonatkozóan adtam ki.*

/megjegyzés magyar nyelven/

**CERTIFICATE OF RESIDENCY**

The [igazgatóság neve az igazgatóság szó nélkül] Directorate of the Hungarian Tax and Financial Control Administration certifies on the basis of documents and records that [megnevezés] (address: [székhely címe]; tax identification number: [adószám]) is a resident of Hungary within the meaning of the Hungary-[ország] Double Taxation Convention.

This certificate was issued at the taxpayer's request for the purpose of [adózó által megadott jogcím angol nyelven], and for the [year [év] / years [év1]-[év2]].

/megjegyzés angol nyelven/

/város], [év]. [hó]. [nap].

.....  
 [aláíró neve]  
 [beosztása]  
 [bélyegző]

Addressee / Címzett:

- 1./ [[adózó / meghatalmazott / törvényes képviselő] [neve / megnevezése]]  
 [[adózó / meghatalmazott / törvényes képviselő] [lakcíme / székhely címe]]
- 2./ Archives / Irattár



## **APPENDIX V**

***Certificate for deemed UCITS status***

## **Appendix 5: No documents**

## **Appendix 5: Documents available**

Annexe 4 to the working document for GT4 on 21 Feb. 2005 – **Version 27 May 2005**  
 [Official header of the responsible<sup>1</sup> authority of  
 the Member State of establishment]

**CERTIFICATE FOR TREATMENT AS AN UNDERTAKING FOR COLLECTIVE INVESTMENT IN TRANSFERABLE 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>2</sup>**

*An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language<sup>3</sup>*

**1. Identification and address of the entity**

- 1. 1.a) Name/full name of the entity:
- 1. 1. b) Tax Identification Number (if it exists)
- 1. 2. Complete address of the entity.

**2. 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.

This certificate shall be valid (alternatively):

- for [2/3/5] years from the date of issuance;
- indefinitely<sup>4</sup>,

unless revoked at the initiative of this responsible authority [or at the request of the entity]<sup>5</sup>. The entity named above will be liable immediately to report the revocation to any economic operator from which it receives interest payments.

Signed

Date

Position

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

[stamp of the responsible authority]

<sup>1</sup> Supervisory or tax authorities, depending on the implementing rules adopted by the Member State of establishment.

<sup>2</sup> The economic operator making interest payments to the entity concerned should rely only on original certificates, and not on photocopies.

<sup>3</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content of each line and/or field. This would also benefit economic operators who will receive the certificates from the entities concerned.

<sup>4</sup> **Indefinite duration to be granted by those Member States, like France, where the option can't be revoked at the request of the entity**

<sup>5</sup> The words between square brackets can be omitted by the responsible authorities of those Member States not allowing a revocation of the option at the request of the entity concerned.

Finanzamt

Ort, Datum

Steuernummer/Geschäftszeichen

{ Bei Rückfragen  
bitte angeben

Straße

**Bescheinigung über die Option zur Behandlung als OGAW**

- Artikel 4 Absatz 3 Satz 2 Richtlinie 2003/48/EG / § 4 Absatz 3 EU-Quellensteuergesetz

Attestation des Autorités fiscales de la option d'être traitée comme un OPCVM

Certification by the tax authorities on the option of being treated as an UCITS

Der Unterzeichner bestätigt, dass

Le soussigné certifie que / the undersigned certifies that

der (die) in Österreich aufgelegte(n) Kapitalanlagefonds

le entité établie en Autriche / the entity established in Austria

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

Anschrift oder Sitz / Adresse ou siège social / address or registered office

Straße und Hausnummer / rue et n° / street and street number

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

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

für die Behandlung als OGAW optiert hat (haben).  
a choisi d'être traitée comme un OPCVM / has chosen to be treated as an UCITS.

Datum / date

Unterschrift / signature

Dienststempel des Finanzamtes  
cachet du service / official stamp

**Annexe 7***Cachet du service*2563-SD  
(06-2005)**CERTIFICAT**

**OPTION PAR LES ENTITES POUR UN TRAITEMENT ANALOGUE A CELUI DES ORGANISMES  
DE PLACEMENT COLLECTIF EN VALEURS MOBILIERES (OPCVM) DITS COORDONNES<sup>1</sup>**

**ARTICLE 49 I TER DE L'ANNEXE III AU CODE GENERAL DES IMPOTS<sup>2</sup>**

- . Dénomination ou raison sociale de l'organisme ou entité :
- . Nom du gérant de l'organisme ou de son représentant à l'égard des tiers :
- . Adresse du siège social ou du principal établissement de l'organisme ou entité (ou adresse du gérant de l'organisme ou de son représentant à l'égard des tiers) :
- . Numéro Siret lorsqu'il a été attribué par l'I.N.S.E.E. :

Je certifie que l'entité désignée ci-avant a exercé l'option mentionnée au troisième alinéa du I de l'article 49 I ter de l'annexe III au code général des impôts.

En conséquence, cette entité déclare à l'administration fiscale, en application de l'article 242 ter du code général des impôts, les intérêts au sens de la directive 2003/48/CE du 3 juin 2003, qu'elle reçoit pour le compte d'un bénéficiaire effectif non résident au sens de cette même directive, lors de leur paiement audit bénéficiaire.

**Date d'effet de l'option****Nom, grade et signature du représentant de l'administration fiscale**

<sup>1</sup> Bénéficiant de la procédure de reconnaissance mutuelle des agréments prévue par la directive 85/611/CEE du Conseil du 20 décembre 1985 portant coordination des dispositions législatives, réglementaires et administratives concernant certains organismes de placement collectif en valeurs mobilières (OPCVM).

<sup>2</sup> En application du 3 de l'article 4 de la directive 2003/48/CE du Conseil en matière de fiscalité des revenus de l'épargne sous forme de paiement d'intérêts.





## **APPENDIX VI**

### ***Non Withholding Certificate***

## **Appendix 6: No documents**

## Appendix 6: No documents

## **Appendix 6: Documents available**

**Annexe 5 to the working document for GT4 on 21 Feb. 2005 – Version 27 May 2005**

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

**CERTIFICATE FOR NON-DEDUCTION OF WITHHOLDING TAX – TO BE ISSUED ON REQUEST BY ALL MEMBER STATES IN ORDER TO ALLOW THE 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"), OF ARTICLE 9 OF THE AGREEMENT ON THE SAME ISSUES BETWEEN THE EUROPEAN COMMUNITY AND ANDORRA AND OF THE CORRESPONDING ARTICLE OF THE AGREEMENTS BETWEEN THE MEMBER STATE OF THE AUTHORITY ISSUING THIS CERTIFICATE AND JERSEY, GUERNSEY, ISLE OF MAN, BRITISH VIRGIN ISLANDS, TURKS & CAICOS ISLANDS AND THE NETHERLANDS ANTILLES**

*An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language<sup>1</sup>*

<b>1.1 Identity and residence of the beneficial owner of the interest payment (Article 3 of the Directive)</b>
--

1.1.1 Identity of the beneficial owner:
---

- |  |
|--|
| 1.1.1.a) Full name:<br>1.1.1.b) Tax Identification Number (if it exists):<br>1.1.1.c) Date and place of birth: |
|--|

1.1.2. Complete address of the beneficial owner:
--

<b>1.2 Details of the paying agent (Article 4 of the Directive):</b>
--

1.2.1 Name/full name of the paying agent:
---

1.2.2 Complete address of the paying agent:
---

<b>1.3 Identification of the investments giving rise to the interest payment upon which withholding tax should not be deducted by the paying agent detailed in point 1.2 above (Article 13 of the Directive)</b>
--

Account number(s) (including BIC/SWIFT/BLZ code and, if existing, the IBAN code) <u>or, where there is none,</u> identification of the security(ies) (denomination and ISIN code of each issue concerned)
--

<b>2. Certification</b>
-------------------------

I certify that the person named in section 1.1 above has declared to this office as being the beneficial owner of the interest payments relating to the account, or, where there is none, the security(ies) 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 the date of issuance. <sup>2</sup>
---

Signed
--------

Date
------

Position
----------

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

[stamp of tax authority]
--------------------------

---

<sup>1</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content of each line and/or field. This would also benefit paying agents in Luxembourg, Austria and Belgium who will receive the certificates from the beneficial owners.

<sup>2</sup> In the absence of an explicit mention of validity duration, the Member State of the paying agent could oblige the latter to request a certificate for each interest payment for which non-deduction of the withholding tax is granted.

Customer No. ....

**CERTIFICATE FOR NON-DEDUCTION OF EC-WITHHOLDING TAX**  
implementing Article 13 of Council Directive 2003/48/EC of 3 June 2003 on  
Taxation of Savings Income

**1) Name and address of the paying agent (Article 4 of the Directive):**

Bank .....  
.....straße  
A - 1010 Vienna /Austria

**2) 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 exists): .....
  - Date and place of birth (if no TIN): .....

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

**Account number(s) and currency:** .....

**Security account number(s):** .....

Savings account number(s): .....

#### **4) Certification**

We certify that the person named in section 2) has declared to this office as being the beneficial owner of the debt claims listed in section 3). We further declare that this person is currently resident for tax purposes in this country.

Place, Date

.....  
Signature, address and Official Seal  
(responsible tax authorities)

GRAND-DUCHÉ de LUXEMBOURG  
ADMINISTRATION des CONTRIBUTIONS DIRECTES

[www.impotsdirects.public.lu](http://www.impotsdirects.public.lu)

## CERTIFICAT / BESCHEINIGUNG / CERTIFICATION

en vue de la non-perception de la retenue à la source sur les revenus de l'épargne sous forme de paiement d'intérêts,  
présenté en application de l'article 13 de la DIRECTIVE 2003/48/CE DU CONSEIL du 3 juin 2003.

zwecks Nichtabzug der Quellensteuer im Bereich der Besteuerung von Zinserträgen,  
eingereicht nach Artikel 13 der RICHTLINIE 2003/48/CE DES RATES vom 3. Juni 2003.

for the purpose of not levying withholding tax on savings income in the form of interest payments.  
presented under article 13 of the COUNCIL DIRECTIVE 2003/48/CE of 3 June 2003.

Ligne

**1. Bénéficiaire effectif / Wirtschaftlicher Eigentümer / Beneficial owner :**

1 Nom et prénom / Name und Vorname / Name and first name :

2 Numéro d'identification fiscal ou date et lieu de naissance / Steueridentifizierungsnummer oder Geburtsdatum und -ort / Tax identification number or date and place of birth:

3 Adresse (rue, no) / Adresse (Straße, Nr.) / Address (street, nr):

4 Code postal, localité / Postleitzahl, Ort / Postal code, place:

**2. Agent payeur / Zahlstelle / Paying agent:**

5 Nom et prénom (raison sociale) / Name und Vorname (Firmenname) / Name and first name (company name):

6 Adresse (rue, no) / Adresse (Straße, Nr.) / Address (street, nr):

7 Code postal, localité / Postleitzahl, Ort / Postal code, place:

**3. Numéro(s) de compte / Kontonummer(n) / Account number(s):**

Code BIC / SWIFT / BLZ	Code(s) IBAN ou numéro(s) de compte / oder Kontonummer(n) / or account number(s)
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	

**4. Titre(s) de créance(s) / Wertpapier(e) / Security(ies):**

Dénomination / Bezeichnung / Denomination	Code(s) ISIN
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	

**5. Attestation de l'autorité compétente de l'État de résidence du bénéficiaire effectif /****Bescheinigung der zuständigen Behörde des Wohnsitzstaates des wirtschaftlichen Eigentümers /****Certification from the competent authority of the state of residence of the beneficial owner:**

Il est certifié que la personne désignée sub 1 a déclaré au bureau d'imposition compétent être le bénéficiaire effectif des comptes, créances et titres énumérés aux rubriques 3 et 4. De même, il est certifié que cette personne est résident fiscal (cf. ligne 33).

Es wird bescheinigt, dass die unter 1 bezeichnete Person der zuständigen Steuerbehörde erklärt hat wirtschaftlicher Eigentümer der unter den Rubriken 3 und 4 aufgelisteten Konten, Forderungen und Wertpapiere zu sein. Ferner wird bescheinigt, dass diese Person ihren steuerlichen Wohnsitz in (siehe Zeile 33) hat.

It is certified that the person named in section 1 has declared to the competent tax office as being the benificial owner of the accounts, claims and parts listed in sections 3 and 4. It is further certified, that this person is a fiscal resident of (cf. line 33).

Pays / Land / Country

Lieu et date / Ort und Datum / Place and date

Signature / Unterschrift / Signature

Timbre / Stempel / Stamp

Désignation et adresse complète de l'autorité compétente.  
 Bezeichnung und vollständige Adresse der zuständigen Behörde.  
 Full name and address of the competent authority.

UFFICCJU TAT-TAXXI INTERNI  
Floriana - Malta



OFFICE OF INLAND REVENUE  
Floriana - Malta

Tel: 22962120  
Fax No. 21224066

**CERTIFICATE FOR NON-DEDUCTION OF WITHHOLDING TAX FOR THE PURPOSES OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS OR AGREEMENTS RELATED THERETO.**

**1.1 Identity and residence of the beneficial owner of the interest payment**

1.1.1 Identity of the beneficial owner:

- 1.1.1.a) Full name:
- 1.1.1.b) Maltese Tax Identification Number:
- 1.1.1.c) Date and place of birth:

1.1.2. Complete address of the beneficial owner:

**1.2 Details of the paying agent:**

1.2.1 Name/full name of the paying agent:

1.2.2 Complete address of the paying agent:

**1.3 Identification of the investments giving rise to the interest payment upon which withholding tax should not be deducted by the paying agent detailed in point 1.2 above**

Account number(s) (including BIC/SWIFT/BLZ code and, if existing, the IBAN code) or, where there is none, identification of the security(ies) (denomination and ISIN code of each issue concerned)

**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 interest payments relating to the account, or, where there is none, the security(ies) listed in section 1.3 above. I further declare that this person is currently resident in Malta for tax purposes.

This certificate shall be valid for three years from .

Signed: \_\_\_\_\_

Date:

Position:

F/Commissioner of Inland Revenue



**APPENDIX VII**  
***Tax Credit Certificates***

## **Appendix 7: No documents**

## Appendix 7: No documents

## **Appendix 7: Documents available**

Annex 6 to the working document for GT4 on 21 Feb. 2005

**Version 27 May 2005**

[Official header of the paying agent]

**CERTIFICATE OF WITHHOLDING TAX ENABLING THE ELIMINATION OF THE DOUBLE TAXATION - ARTICLES 11 AND 14 OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME ("THE DIRECTIVE")**

*An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language<sup>1</sup>*

<b>1.1</b>	<b>Calendar year for the interest payments detailed below</b>		
<b>1.2</b>	<b>Details of the beneficial owner of the interest payments (Article 3 of the Directive) and of the Member State to which 75% of the revenue of the withholding tax is transferred (Article 12 of the Directive)</b>		
1.2.1 <u>Identity of the beneficial owner</u>			
1.2.1.a) Full name:			
1.2.1.b) Tax Identification Number (if made available by the beneficial owner):			
1.2.1.c) Date and place of birth:			
1.2.2. Complete permanent address of the beneficial owner:			
1.2.3. Member State to which 75% of the revenue of the withholding tax is transferred <sup>2</sup> :			
<b>1.3</b>	<b>Details of the paying agent (Article 4 of the Directive)</b>		
1.3.1 Name/full name of the paying agent:			
1.3.2 Complete address of the paying agent:			
<b>1.4</b>	<b>Details of the investments giving rise to the interest payment upon which withholding tax has been deducted</b>		
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 (currency of payment or amount converted in euros <sup>3</sup> in case of multiple currencies)		

**2. Certification**

I certify that during the calendar year [      ] withholding tax totalling [currency of payment or total amount in euros in case of multiple currencies] ..... has been deducted from the interest payments made to the beneficial owner in question in relation to the above mentioned debt-claims.

Signed<sup>4</sup>

Date

Position / stamp of paying agent

<sup>1</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content to be given to each line and/or field.

<sup>2</sup> This Member State could possibly be different from the State where the beneficial owner has his permanent address, in cases where the deemed or actual residence for tax purposes can be otherwise established, in particular :

- when residence is established with reference to the Member State having issued the passport or other official identity document [last sentence of Article 3 (3) (b) of the Directive];
- when residence for tax purposes is legally linked to the nationality of the beneficial owner and not to the address of the latter (e.g. diplomats and civil servants seconded abroad);
- when the beneficial owner has provided to the paying agent an official documentary proof of his place of residence for tax purposes and this is located in a Member State which is different from the one where the beneficial owner has his permanent address.

It has nevertheless to be recalled that the circumstance that the Member State where the beneficial owner has his permanent address, or the Member State to which 75% of the revenue of the withholding tax is transferred, is different from the State of residence for tax purposes cannot be used by the latter to refuse the tax credit provided for in Article 13 of the Directive.

<sup>3</sup> The reference date for conversion in euros should be given in this case.

<sup>4</sup> An electronic signature could replace manuscript, under the normal banking procedures.



## **APPENDIX VIII**

### ***Withholding Tax Certificate***

## **Appendix 8: No documents**

## Appendix 8: No documents

## **Appendix 8: Documents available**

Additional Annex to the working document for WP4 on 14 November 2005

[Official header of the economic operator  
paying or securing interest including full name and  
address]

**CERTIFICATE OF WITHHOLDING TAX LEVIED ON INTEREST PAYMENTS MADE TO AN ENTITY REFERRED TO IN ARTICLES 4(2) AND 11(5) OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME ("THE DIRECTIVE")**

**This certificate ENABLES THE ELIMINATION OF DOUBLE TAXATION IN ACCORDANCE WITH THE LEGISLATION IMPLEMENTING ARTICLE 14 OF THE DIRECTIVE. (One original copy of this certificate should be done for each beneficial owner (or member of the entity) soliciting the elimination of double taxation)**

*An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language<sup>1</sup>*

## 1. SECTION TO BE FILLED BY THE ECONOMIC OPERATOR

<b>1.1</b> Calendar year for the interest payments detailed below			
<b>1.2</b> Details of the entity to which the interest is paid or secured (Article 4(2) of the Directive)			
1.2. 1 Name/Full name of the entity:			
1.2. 2. Complete address and Member State of establishment of the entity:			
<b>1.4</b> Withholding tax deducted			
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 (currency of payment or amount converted in a specified single currency <sup>2</sup> in case of multiple currencies)			
<b>1.5. Certification</b>			
I certify that during the calendar year [ ] withholding tax totalling [currency of payment or total amount in a specified single currency in case of multiple currencies] ..... has been deducted from the interest payments made to the entity in question in accordance with the national provisions implementing Article 11(5) of Council Directive 2003/48/EC of 3 June 2003.			

Signed<sup>3</sup>

Date

Position / stamp of paying agent

<sup>1</sup> Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content to be given to each line and/or field.

<sup>2</sup> The reference date(s) for conversion should be given in this case. It should be notably specified if conversion has been made on a consolidated basis at a single specified reference date or rather on a payment by payment basis.

<sup>3</sup> An electronic signature could replace manuscript, under the normal banking procedures.

## 2. SECTION TO BE FILLED BY THE ENTITY

<b>2.1</b>	<b>Details of the beneficial owner of the interest payments (Article 3 of the Directive)</b>
2.1.1 <u>Identity of the beneficial owner:</u>	
2.1.1.a) Full name:	
2.1.1.b) Tax Identification Number – TIN allocated by the State of residence for tax purposes (if made available by the beneficial owner):	
2.1.1.c) Date and place of birth (failing the information under 1.2.1 b):	
2.1.2. <u>Complete permanent address of the beneficial owner:</u>	
2.1.3.(Where applicable) Member State of deemed or effective residence for tax purposes, if different from the State of the permanent address mentioned under point 1.2.2 and known by the paying agent, in accordance with Article 3 of the Directive and with the national implementing rules adopted by its State of establishment <sup>4</sup> :	

### 2.2. Certification

I certify that the beneficial owner mentioned in 2.1 is entitled to [...] per cent of the interest payment referred to in 1.4 and that therefore this beneficial owner is the only one entitled to the benefit of the tax credit provided for in Article 14 of the Directive for the corresponding share of the withholding tax mentioned in 1.4.

Signed

Date

Position [full name and capacity of the signatory]

<sup>4</sup> This Member State could be different from the State where the beneficial owner has his permanent address in cases such as the following:

- when residence is established with reference to the Member State having issued the passport or other official identity document [last sentence of Article 3 (3) (b) of the Directive].

- where, on the basis of the general aim of the Directive as stated in its Article 1, the national implementing rules of the State of establishment of the paying agent require the use of information already at its disposal in order to determine (more precisely than would be the case under the minimum standards set by Article 3 of the Directive) the State of residence for tax purposes of the beneficial owner, to which 75% of the revenue of the withholding tax should be in principle transferred. Likely concrete cases:

- where residence for tax purposes is legally linked to the nationality of the beneficial owner and not to the address of the latter (e.g. diplomats and civil servants seconded abroad);

- where the beneficial owner has presented to the paying agent official documentary proof of the place of residence for tax purposes and this is located in a Member State other than the one where the beneficial owner has his permanent address.

It has to be borne in mind that, should the Member State to which 75% of the revenue of the withholding tax is transferred not be the State of residence for tax purposes, this does not constitute grounds for the latter to refuse the tax credit provided for in Article 13 of the Directive.



## **APPENDIX IX**

***Others***

Kunden-Nr. \_\_\_\_\_

**Erklärung der ständigen Anschrift gemäß § 3 Abs 2 des  
österreichischen EU-Quellensteuergesetzes**

Name: .....

Ständige Anschrift gemäß § 3 Abs 2 EU-Quellensteuergesetz:

.....  
 .....  
 .....  
 .....  
 .....

Von einer Änderung bzw einem Wegfall dieser ständigen Anschrift werde ich Sie unverzüglich in Kenntnis setzen.

.....  
Ort, Datum.....  
rechtsverbindliche Unterschrift(en)

eingelangt:

Unterschrift geprüft:

Customer No. \_\_\_\_\_

**Declaration of the permanent address in the meaning of Art 3 para 2 of  
the Austrian EU Withholding Tax Law**

Name: .....

Permanent address in the meaning of Art 3 para 2 of EU Withholding Tax Law:

.....  
 .....  
 .....  
 .....  
 .....

I will inform you immediately of any changes with respect to this permanent address.

Place, Date

.....  
obligatory signature(s)

received:

.....  
signature verified: