clearstream | DEUTSCHE BÖRSE GROUP

Sweden: Revised tax reclaim application form for Finnish-source income

We are pleased to provide (at the end of this Announcement) the latest revised version of form VEROH 6203 to be used for reclaims of withholding tax on income from dual-listed Finnish securities paid on the Swedish market.

Use of the earlier version of the form remains valid but the Finnish Tax Authorities recommend the use of the latest revised version.

Further information

For further information, please contact our Tax Help Desk:

	Luxembourg	**Frankfurt**
Email:	tax@clearstream.com	tax@clearstream.com
Telephone:	+352-243-32835	+49-(0) 69-2 11-1 3821
Fax:	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit www.clearstream.com.

Ifyllningsanvisningar på sidan 2.
Instructions on page 2.

Töm blanketten / Reset form

ANSÖKAN OM ÅTERBÄRING AV FINSK KÄLLSKATT
APPLICATION FOR REFUND OF FINNISH WITHHOLDING TAX

OBS! Beträffande dividender kan återbäring ansökas med denna blankett först efter utgången av dividendutbetalningsåret.
PLEASE NOTE: As far as dividends are concerned, use this form only after the year of payment.

SÖKANDE / APPLICANT

Sökandens namn (om fysisk person, släktnamnet) / Applicant's name (if individual, applicant's family name)		
Fylls i av fysiska personer / To be filled in by individuals		
Förnamn / Given names	☐ man / male ☐ kvinna / female	Finsk personbeteckning eller födelsetid Personal ID issued by Finnish authority or date of birth
Fylls i av alla sökanden / To be filled in by all applicants		
Adress (näradress, postnummer, postadress, stad eller kommun, stat) / Address (street address, postal code, town, city or rural area, state)		
Hemstat / Country of residence	SkatteID i hemstaten / Tax identification number in country of residence	E-postadress / e-mail
Representantens namn och adress (se ifyllningsanvisningarna) / Representative's name and address (see instructions)		

BANKFÖRBINDELSE (se ifyllningsanvisningarna) **/ BANK ACCOUNT NUMBER AND NAME OF BANK** (see instructions)

Kontonummer / Account number (IBAN code)	SWIFT code
Kontoinnehavare / Name of the account holder	
Namnet på banken eller kreditinrättningen / Name of the bank or credit institution	Bankens adress / Address of the bank

UPPGIFTER ANGÅENDE INKOMSTEN (bifoga verifikation om inkomsten och den uttagna skatten)
INCOME (a receipt of the income and the withholding tax must be enclosed)

Ansökan gäller skatt, som är uttagen på The application concerns tax on	☐ dividend / dividend	☐ lön / salary	☐ annan inkomst / other income
Utbetalarens namn / The name of the payer		Betalningsdag / Date of payment	
Inkomstbelopp Gross income €	Uttagen skatt Amount of the withholding tax €	Återbäringsbelopp *) Amount of refund €	Antalet aktier (om ansökan gäller dividender) Number of shares

ANSÖKAN / APPLICATION

Undertecknad ber att källskatt ska återbäras till ovannämnt belopp.*)
Undertecknad intygar att inkomsten inte ansluter sig till den sökandens fasta driftställe i Finland.
Undertecknad intygar att det inte för inkomsten i fråga har sökts/fåtts återbäring av källskatt av den finska inkomstutbetalaren.

The undersigned asks that the amount *) mentioned above shall be refunded.
The undersigned assures that the income does not originate from the applicant's permanent establishment in Finland.
The undersigned assures that he has not received/requested any refund from the Finnish payer concerning this income.

Datum / Date	Underskrift / Signature	

CERTIFICATE OF FISCAL RESIDENCE

We hereby confirm that the applicant, within the meaning of the Double Taxation Convention,
was resident in the country mentioned above on the date when the income was paid.

Date	Signature and stamp of the tax authorities

Skriv ut blanketten / Print form

IFYLLNINGSANVISNINGAR

OBS! Under betalningsåret kan endast dividendutbetalaren rätta uppbörden och återbära den för mycket uttagna skatten. Ändringen förutsätter att utbetalaren får den utredning som fordras för ändringen. Om utbetalaren inte har rättat uppbörden, kan dividendmottagaren, först efter betalningsårets utgång, söka återbäring av den för mycket uttagna skatten hos Finlands skattemyndigheter. Ansökan ska göras med denna blankett.

Om en inom EES - området (bortsett från Liechtenstein) bosatt person ansöker om återbäring av källskatt eftersom dividend som fåtts från Finland inte beskattas i boningsstaten, ska man till ansökningen dessutom foga ifylld intygsblankett VEROH 6161e.

Om en inom EES - området (bortsett från Liechtenstein) bosatt person ansöker om återbäring av källskatt eftersom dividend som fåtts från Finland inte i sin helhet kan avräknas i boningsstaten, ska man till ansökningen dessutom foga ett av boningsstatens skattemyndighet utfärdat intyg om verkställd beskattning.

Om den för mycket uttagna källskatten är mindre än 5 €/år, återbärs den inte.

Sökanden ska fylla i denna blankett och därefter visa upp den för hemstatens skattemyndigheter för att få ett hemvistintyg (Certificate of fiscal residence). Skattemyndigheten kan anteckna beviset på denna blankett eller ge beviset särskilt.

Efter att sökanden fått hemvistintyget, ska verifikaten över inkomsten och skatten bifogas ansökningen. Ansökningen skickas sedan till nedannämnd adress. Märk att personkunderna och företagen har skilda adresser,

Om sökanden vill att återbäringen betalas på ett annat än ett finskt kontonummer, ska kontonumret anges i IBAN-format och därtill ska bankens SWIFT-kod anges.

Skatteförvaltningen gör alltid återbäringsbesluten i euro.

Om en representant undertecknar blanketten, ska fullmakt bifogas.

INSTRUCTIONS

PLEASE NOTE: Concerning dividends, in the year of payment, only the payer of dividend can correct any excess taxation. For such correction, sufficient information must be presented. If the payer has not corrected the tax, after the year of payment the recipient can turn to Finnish tax authorities and ask for refund using this form.

If resident of the EEA (except Liechtenstein), the applicant should enclose form Veroh 6161e to confirm tax treatment in home country, if refund is being requested because no home-country tax is collected on receipts of dividends from Finland.

If resident of the EEA (except Liechtenstein), the applicant should enclose a certificate from the tax authority of the home country, if refund is being requested because full credit cannot be given in the home country for the receipts of dividends from Finland.

Amounts less than € 5 per year will not be refunded.

The applicant should fill out this form and present it to the tax authorities in Country of residence in order to obtain the certificate of fiscal residence. The certificate of fiscal residence can also be issued separately.

After receiving the certificate, the applicant should enclose the receipt (tax voucher, credit advice) of the income and the tax with the application and send the application to the address below. Please note that the addresses for individuals and companies are different.

For bank accounts in other than Finnish banks, write the bank account number in the IBAN format and include the SWIFT code of the bank.

The tax administration in Finland makes the decision in euros only.

If you are an agent or a fiscal representative signing this application, please enclose your power of attorney showing your authorization to act on the recipient's behalf.

ADRESSER ADDRESSES

Fysiska personer skickar sin ansökan till Huvudstadsregionens skattebyrå, adress:
Send applications for individuals to:

Helsinki Area Tax Office
PO Box 400
FI-00052 VERO
FINLAND
(Besöksadress, Street address: Rajatorpantie 8 A, Vantaa)

Juridiska personer, företag el.dyl. skickar sin ansökan till Företagsskattebyrån, adress:
Send applications for legal persons, corporations, joint partnership etc. to:

Corporate Tax Office
PO Box 30
FI-00052 VERO
FINLAND
(Besöksadress, Street address: Opastinsilta 12 C, Helsinki)

Sweden: Exemption of U.S. and Canadian pension funds from Swedish withholding tax

We hereby remind you that U.S. and Canadian pension funds are eligible for exemption from Swedish dividend withholding tax if they meet all the criteria in the respective Double Taxation Treaties (DTTs) with Sweden.

Eligibility of U.S. pension funds

A U.S. pension fund is eligible for the exemption provided that it meets the following criteria:

a) It is organised under the laws of the U.S.A.;

b) It is established and maintained in the U.S.A. primarily to administer or provide pensions or other similar remuneration, including social security payments;

c) It is exempt from tax in the U.S.A. with respect to the activities described in b) above;

d) More than 50% of the participants within the fund are U.S. residents;

e) The dividends on which tax exemption is sought are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise; and

f) Such pension fund does not sell or make a contract to sell the holding from which such dividend is derived within two months of the date on which such pension fund acquired such holding.

In addition to the regular relief at source, quick and standard refund documentation requirements described in the Clearstream Banking Market Taxation Guide, customers are requested as follows:

- To identify the pension funds in the List of Beneficial Owners (available for upload on the Clearstream Banking web site) with their names and addresses; and
- To provide a per-payment "Breakdown for U.S. Pension Funds" (see Appendix 1 on page 3) in which the customer confirms that all pension funds for whom they are requesting exemption at source meet the criteria of the DTT.

Note: The Swedish Tax Authorities may request supporting documentation up to five years after the payment year.

Eligibility of Canadian pension funds

According to Article 10 §8 of the DTT, Swedish dividends paid to an organisation that was constituted and is operated in Canada exclusively to administer or provide benefits under one or more pension, retirement or other employee benefits plans are exempt from Swedish dividend withholding tax provided that the following conditions are satisfied:

a) The organisation is the beneficial owner of the shares on which the dividends are paid, holds those shares as an investment and is generally exempt from tax in Canada;

b) The organisation does not own directly or indirectly more than 5% of the capital or 5% of the voting stock of the company paying the dividends; and

c) The class of shares of the company on which the dividends are paid is regularly traded on an approved stock exchange.

In addition to the regular relief at source, quick and standard refund documentation requirements described in the Clearstream Banking Market Taxation Guide, customers are requested as follows:

- To identify the pension funds in the List of Beneficial Owners (available for upload on the Clearstream Banking web site) with their names and addresses; and
- To submit a Certificate of Residence, issued by the Canada Revenue Agency, confirming that each pension fund is tax-exempt within the meaning of the DTT between Sweden and Canada (Article 10 §8) for the year of the dividend payment.

Further information

For further information, please contact the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
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Telephone:	+352-243-32835	+49-(0) 69-2 11-1 3821
Fax:	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit www.clearsream.com.

As a registered customer, subscribe to our free email alerts service to receive immediate, daily and/or weekly notification of the latest customer publications on our web site. Unsubscribe at any time; we respect your email privacy.

Appendix 1. Breakdown for U.S. Pension Funds

[Customer's letterhead]

Clearstream Banking
Attn: OTL - Tax Services Frankfurt
Neue Börsenstrasse 1
D-60485 Frankfurt am Main
Germany

Account: ______ *(Clearstream Banking account number)* ______ (the "Account")

This declaration applies to the following dividend payment on the Swedish equity described below:

Name of security: ______________________

Security code (ISIN or Common Code): ______________________

Record date: ______________________

Dividend payment date: ______________________

We acknowledge that a U.S. pension fund is eligible for exemption from Swedish dividend withholding tax if it satisfies the following conditions:

a. It is organised under the laws of the U.S.A.;
b. It is established and maintained in the U.S.A. primarily to administer or provide pensions or other similar remuneration, including social security payments;
c. It is exempt from tax in the U.S.A. with respect to the activities described in b) above;
d. More than 50% of the participants within the fund are U.S. residents;
e. The dividends on which tax exemption is sought are not derived from the carrying on of a trade or business by the pension fund or through an associated enterprise; and
f. Such pension fund does not sell or make a contract to sell the holding from which such dividend is derived within two months of the date on which such pension fund acquired such holding.

We hereby certify that we hold in the Account the following quantities of the above Swedish equity for U.S. pension funds that satisfy all the conditions stated in the Double Taxation Treaty between Sweden and the U.S.A. and therefore are eligible for an exemption from Swedish dividend withholding tax:

Name and address of the beneficial owner	Quantity of securities
Total:	

Appendix 1 (cont). Breakdown for U.S. Pension Funds

We hereby undertake to provide any supporting documentation requested by the Swedish Tax Authorities to support the eligibility of these pension funds. We understand that such information can be requested up to five years after the payment year.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for Swedish equities (the "Depository") as our attorneys-in-fact with authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Swedish authorities, including the Swedish Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We hereby accept full responsibility in the case of any claims made for additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certificate and the eventual list of holdings entitled to relief at source or a quick or standard refund and therefore to indemnify Clearstream Banking in respect of any penalties, taxes and interest thereon, levied by the Swedish Tax Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this certificate.

We understand that, in order to obtain any dividend payment with respect to the securities exempt from withholding tax according to a Double Taxation Treaty concluded with Sweden, it may be necessary for Clearstream Banking to provide certain information to the Depository, the issuer of the securities and the Swedish Tax Authorities. We understand that the Swedish authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

For and on behalf of:

Name of Clearstream Banking Customer: ______________________________

Address: ______________________________

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By (authorised signature/s):

Authorised Signature	*Authorised Signature*
Name	*Name*
Title	*Title*
Place	*Date*