

# Market Taxation Guide – Switzerland (Appendices and Documents)

## A. Appendices

Tip: An easy way of writing the letters required for an application is to copy them from the appendices using Acrobat Reader, then edit and print them. To copy the text of any example letters using your Acrobat Reader, obtain the text cursor using the ABC icon or the Tools-Select Text command, drag across the required text, then select Edit-Copy. In your own word processing package, you can then paste the text (this pastes the copied characters, but does not hold the formatting), complete the letter, and print it on your own letterhead.

[Appendix 6. Power of Attorney - example](#)

[Appendix 7. Credit Advice](#)

[Appendix 8. Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax](#)

[Appendix 9. Tax voucher specimen text](#) (version provided in German, with English translation)

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1. A list of DTT agreements with Switzerland in German only is available on the website of the Swiss Federal Tax Administration, at: <https://www.estv.admin.ch/estv/de/home/internationales-steuerrecht/fachinformationen/quellensteuer-nach-dba.html> and by downloading the file entitled "Steuerentlastungen für schweizerische Dividenden und Zinsen (Verrechnungssteuer) auf Grund von Doppelbesteuerungsabkommen"

## Appendix 2. Equities - Double Taxation Treaties concluded by Switzerland and currently in force

**Note:** Clearstream Fund Centre provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

Country (Sheet 1 of 2)	Rate prescribed by the DTT – Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
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The standard rate of withholding tax on dividends is 35% before any refund.

Albania	15	20	No. 60
Argentina	15	20	No. 60
Algeria	15	20	No. 60
Armenia	15	20	No. 60
Australia	15	20	No. 98
Austria	15	20	No. 84
Azerbaijan	15	20	No. 60
Bangladesh	15	20	No. 60
Belarus	15	20	No. 60
Belgium	15	20	No. 97
Bulgaria	10	25	No. 60
Canada	15	20	No. 96
Chile	15	20	No. 60
China <sup>a</sup>	10	25	No. 60
Colombia	15	20	No. 60
Croatia	15	20	No. 60
Cyprus	15	20	No. 60
Czech Republic	15	20	No. 60
Denmark	15	20	No. 89
Ecuador	15	20	No. 60
Egypt	15	20	No. 60
Estonia	10	25	No. 60
Finland	10	25	No. 88
France	15	20	No. 83 + No. 83A
Georgia	10	25	No. 60
Germany	15 <sup>b</sup>	20	No. 85
Ghana	15	20	No. 60
Greece	15	20	No. 60
Hong Kong	10	25	No. 60
Hungary	15	20	No. 60
Iceland	15	20	No. 60
India	10	25	No. 60
Indonesia	15	20	No. 60
Iran	15	20	No. 60
Ireland	15	20	No. 91
Israel	15	20	No. 60
Italy	15	20	No. 95
Ivory Coast	15	20	No. 60
Jamaica	15	20	No. 60
Japan	10	25	No. 93
Kazakhstan	15	20	No. 60
Korea, Republic of	15	20	No. 60
Kuwait	15	20	No. 60
Kyrgyzstan	15	20	No. 60
Latvia	15	20	No. 60
Lichtenstein	15	20	No. 78
Lithuania	15	20	No. 60

Country (Sheet 2 of 2)	Rate prescribed by the DTT – Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
Luxembourg	15	20	No. 79
Macedonia	15	20	No. 60
Malaysia	15	20	No. 60
Malta	15	20	No. 60
Mexico	15	20	No. 60
Moldova	15	20	No. 60
Mongolia	15	20	No. 60
Montenegro	15	20	No. 60
Morocco	15	20	No. 60
Netherlands	15	20	No. 81
New Zealand	15	20	No. 60
Norway	15	20	No. 87
Oman	15	20	No. 60
Pakistan	20	15	No. 60
Peru	15	20	No. 60
Philippines	15	20	No. 60
Poland	15	20	No. 60
Portugal	15	20	No. 94
Qatar	15	20	No. 60
Romania	15	20	No. 60
Russia	15	20	No. 60
Serbia	15	20	No. 60
Singapore	15	20	No. 60
Slovak Republic	15	20	No. 60
Slovenia	15	20	No. 60
South Africa	15	20	No. 92
Spain	15	20	No. 90
Sri Lanka	15	20	No. 60
Sweden	15	20	No. 80
Taiwan	15	20	No. 60
Tajikistan	15	20	No. 60
Thailand	15	20	No. 60
Trinidad & Tobago	20	15	No. 60
Tunisia	10	25	No. 60
Turkey	15	20	No. 60
Turkmenistan	15	20	No. 60
Ukraine	15	20	No. 60
United Arab Emirates	15	20	No. 60
United Kingdom	15	20	No. 86
United States	15	20	No. 82 x <sup>c</sup>
Uruguay	15	20	No. 60
Uzbekistan	15	20	No. 60
Venezuela	10	25	No. 60
Vietnam	15	20	No. 60

- a. The China DTT does not apply to Hong Kong.  
b. A tax rate of 30% is applicable on dividends derived from jouissance shares or from profit sharing rights ("Gewinnobligationen").  
c. No. 82 C (companies only); No. 82 E (other U.S. entities only); No. 82 I (individuals only); No. 82 R (RICs only).

The up-to-date List of DTTs (only available in German) can be found on [the Swiss Tax Authority's website](#).

## Statutory deadline

The statutory deadline for reclaiming withholding tax is three years after the end of the calendar year in which the dividend is paid.

The deadline by which Clearstream Fund Centre must receive the documentation for an application is, at the latest, two months before the statutory deadline. All refund applications received after this deadline will be processed by Clearstream Fund Centre on a "best efforts" basis. However, in such cases, Clearstream Fund Centre will apply an extra charge and accepts no responsibility for forms that have not reached the Swiss Tax Authorities by the date considered being the statute of limitations deadline.

With respect to tax reclaims in general, clients are reminded that Clearstream Fund Centre accepts no responsibility for their acceptance or non-acceptance by the tax authorities of the respective country. It is the client's responsibility to determine any entitlement to a refund of tax withheld, to complete the forms required correctly and to calculate the amount due.

## Appendix 3. Claim to Refund - Form No. 60 (for information only) <sup>1</sup>

Double Taxation Convention between Switzerland and

**CLAIM FOR REFUND of Swiss anticipatory tax withheld on dividends and interest derived from sources within Switzerland**

<http://www.estv.admin.ch>

Refund claimed for the year(s)  +  +

Reference

**BENEFICIAL OWNER OF THE INCOME:**  
Name and first name/name in full as listed in the trade, commercial and/or tax register, full address

Full address of payment  
Name, address in full of the bank (including IBAN - International Bank Account Number; if not available, account number) or post office (including account number) to which the amount has to be paid

**Form 60**

File number

ESTV

690967

**BENEFICIAL OWNER or AUTHORISED AGENT/REPRESENTATIVE:**  
Name and postal address in full (compulsory)

to be left blank

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

	Description of securities Name of debtor	Date of acquisition	Number of shares Total par value of bonds, etc.	Div. per share Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends from		Gross interest
						subsidary CHF	other companies CHF	CHF
	1	2	3	4	5	6	7	8
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
<b>Total gross income</b>								

The undersigned declares that the information contained on this form (both sides) is correct.

**Signature of claimant:**

Place and date:

Enclosures:

**Please see reverse**

% on total of column 6 ..... CHF

% on total of column 7 ..... CHF

% on total of column 8 ..... CHF

**Total refund claimed** ..... CHF

1st copy for the Federal Tax Administration, Bern (Page 1+2)

1. Please refer to (Debt securities) "Tax reclaim - What documents are required?" on page 10 and (Equities) "Tax reclaim - What documents are required?" on page 25. This form can be downloaded for completion from the Swiss Federal Tax Administration website at: <https://www.estv.admin.ch/estv/en/home/verrechnungssteuer/verrechnungssteuer/dienstleistungen/ausland.html>.



# Appendix 4. Claim to Refund - Form No. 82 R (for information only) <sup>1</sup>

**United States - Switzerland**  
Income Tax Convention  
of October 2nd, 1996  
<http://www.estv.admin.ch>

**CLAIM FOR REFUND**  
of Swiss anticipatory tax withheld on dividends and  
interest derived from sources within Switzerland

**Form 82 R** FOR REGULATED INVESTMENT COMPANIES (RICs) ONLY

File number  

929214

Refund claimed for the year  

Reference  

**NAME AND ADDRESS OF RIC:**  
Name in full as listed in the tax register, full address

Full address of payment  
Name, address in full of the bank (including IBAN - International Bank Account Number; if not available, account number) or post office (including account number) to which the amount has to be paid

**NAME AND ADDRESS OF RIC or AUTHORISED AGENT/REPRESENTATIVE:**  
Name and postal address in full (compulsory)

United States of America

to be left blank

**AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!**

Description of securities Name of debtor	Date of acquisition	Number of shares Total par value of bonds, etc.	Div. per share, Rate (%) of int.	Due date of dividend, interest, etc. (day, month, year)	Gross dividends refund at the rate of 20 %	Gross interest refund at the rate of 35 %
1	2	3	4	5	6	7

**Total gross income**

Percentage (    %) held by non-U.S. residents to be deducted

**Total gross income after deduction**

Total gross income	
Percentage (    %) held by non-U.S. residents to be deducted	
Total gross income after deduction	

**Attestation (notary public)**

Declared at \_\_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_

before me \_\_\_\_\_

Address \_\_\_\_\_

Place and date:  

Enclosures:

**(Seal and signature)**

20 % on total of column 6 ..... CHF  

35 % on total of column 7 ..... CHF  

**Total refund claimed** ..... CHF  

The undersigned declares that the information contained on this form (both sides) is correct.

**Signature of RIC or authorized representative:**

**1st copy for the Federal Tax Administration, Bern (Page 1+2)**

**Please see reverse**

1. Please refer to (Debt securities) "Tax reclaim - What documents are required?" on page 10 and (Equities) "Tax reclaim - What documents are required?" on page 25. This form can be downloaded for completion from the Swiss Federal Tax Administration website at: [http://www.estv.admin.ch/e/vst/dokumentation/form\\_ausland.htm](http://www.estv.admin.ch/e/vst/dokumentation/form_ausland.htm).


# Switzerland - Appendices

## Appendix 4 (cont). Claim to Refund - Form No. 82 R

**INSTRUCTIONS**

- This form, duly completed, signed before a notary public of the United States, has to be sent (the first three copies) to the Federal Tax Administration (FTA), Eigenstrasse 65, 3003 Bern, Switzerland, **no later than 31st December of the third year following upon the calendar year in which the income became due.**
- Multiple items of income (dividends, interest) giving raise to a claim for refund concerning the same calendar or business year should be filed on one form.** A separate claim has to be filed for each calendar year and the determination of the RIC's percentage of U.S. shareholders has to be done on an annual basis as of March 31, to the best of the RIC's knowledge and belief. For determining U.S. residence, refer to shareholder documentation maintained for accounting to the U.S. Internal Revenue Service for U.S. withholding tax purposes (e.g., IRS Form W-9, IRS Forms W-8). However, a «U.S. resident» would not include a direct investor for whom the RIC maintains documentation showing a non-U.S. address. If the situation requires, the Federal Tax Administration of Switzerland may ask for more detailed information or may audit information provided by the RIC.
- Vouchers, credit slips, account statements etc.:** The claim form must always be accompanied by **evidence showing the Swiss tax withheld (in Swiss Francs).** Such evidence must include the following information: Name in full as listed in the trade/commercial and/or tax register, full address of the beneficial owner; type and nominal value of the securities; number of shares; dividend per share or interest rate; gross amount of the income taxed at source and due date; amount of the deducted Swiss anticipatory tax; date of issue of the evidence as well as the name and authorized signature of the issuer. The Federal Tax Administration reserves the right to request further evidence and information.
- Power of Attorney:** If the claim is made by an agent, a power of attorney must be produced. Such persons are considered to be authorised to act on behalf and in the name of the beneficial owner of the income, legally valid until revocation of the power of attorney.
- With each claim, please submit the actual IRS Form 6166.**
- Note to column 2:** State exact date of acquisition if acquired within twelve months prior to the due date shown in column 5; if acquired earlier, just state «before 20.» (year).

**QUESTIONS TO BE ANSWERED BY THE CLAIMANT**

 Yes ☐ No ☐

1) On the date(s) set out in column 5 on the front page, did you file (or, in the case of a newly formed RIC, were you eligible to file) a U.S. tax return as a RIC? (please tick appropriate box)

2) Address of the competent Internal Revenue Service Center

3) RIC's last United States tax return Form , relating to the year was filed (or, in the case of a newly formed RIC, will be filed) with this office.

4) RIC's Taxpayer Identification Number

5) Declaration of ownership as of March 31, (calendar year in which the income stated on the front page became due).

(please answer questions a) through c) in case of full or partial **direct** shareholding or questions a) and d) in case of full **indirect** shareholding)

	Total	in %
a) Number of share certificates issued by the RIC		100 %
b) Number and percentage (% of a) of share certificates held directly by investors		
c) Number and percentage (% of b) of share certificates held directly by U.S. residents		
d) Number and percentage (% of a) of share certificates held indirectly (e.g., through brokers or other intermediary accounts) by U.S. residents (please attach an explanation of the basis for treating indirect shareholders as U.S. residents)		

If c) or d) is 95% or less the percentage held by non-U.S. residents has to be deducted from the total gross income in column 6 and 7.

**OBSERVATIONS:**

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Clearstream Fund Centre  
Client Tax Guide - Switzerland



## Appendix 5. Declaration by Regulated Investment Companies (RICs)

**Note:** Sample for information purposes only - not to be reprinted.

United States - Switzerland  
Income Tax Convention  
of October 2nd, 1996  
<http://www.estv.admin.ch>

### DECLARATION BY REGULATED INVESTMENT COMPANIES (RICs)

concerning US-ownership for claims for the  
years 1998 through 2001 already filed on Form 82E  
or 82C or attached hereto on Form 82E

File number  
SR-A

ATTACHMENT RIC

Refund claimed for the year(s)  
(please tick the appropriate box/boxes)

- ☐ 1998  
☐ 1999  
☐ 2000  
☐ 2001

Please only use Form 82R for claims as from the year 2002.

### FULL NAME OF RIC

Place of residency / Authorized representative (if any)  
Full address of RIC or representative (if any)

### DECLARATION OF OWNERSHIP AS OF MARCH 31<sup>st</sup>, 2001

(please answer questions 1 through 3 in case of full or partial **direct**  
shareholding or questions 1 and 4 in case of full **indirect**  
shareholding)

1. Number of share certificates issued by the RIC
2. Number and percentage (% of 1) of share certificates held directly  
by investors
3. Number and percentage (% of 2) of share certificates held directly  
by US residents
4. Number and percentage (% of 1) of share certificates held  
indirectly (e.g., through brokers or other intermediary accounts) by  
US residents (please attach an explanation of the basis for treating  
indirect shareholders as US residents)

Total

in %

		100 %

The Federal Tax Administration reserves the right to audit information provided by the RIC.

Place and date

Annex(es)

- ☐ Copy/copies of claim/s already filed  
☐ Claim on Form 82E with annex(es)  
☐ Form 6166 (if not already filed)  
☐ Explanation (see question 4)

(please tick the appropriate box/boxes)

I certify that the claimant filed or is eligible to file a US tax  
return as a RIC for each year concerned and that the infor-  
mation provided on this form is correct to the best of my  
knowledge and belief.

Signature of RIC or authorized RIC representative

## Appendix 6. Power of Attorney - example

*[Beneficial owner's letterhead]*

Date: insert date

I/we name of beneficial owner, the undersigned, of address or place of business of beneficial owner, make, constitute and appoint name of client, of address or place of business of client, my (our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf, and for my (our) use and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and equity securities.

The rights, powers, and authority of attorney-in-fact granted shall commence and be in full force and effect immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and effect thereafter until revoked by me (us) in writing.

Yours faithfully,

*Authorised Signature*

*Authorised Signature*

*Name*

*Name*

*Title*

*Title*

*Place*

*Date*

## Appendix 7. Credit Advice

The credit advice contains information that is required when filing a reclaim with a tax credit. This may vary depending on the financial institution paying the beneficial owner. The credit advice must be sent, under the letterhead of the client or of the client's agent, to:

**Clearstream Operations Prague s.r.o., Attn: PTR - Tax Services, Futurama Business Park Building B,  
Sokolovska 662/136b, CZ-18600 Prague 8, Czech Republic**

**Note:** The client must include, with the credit advice, the respective Clearstream Fund Centre account number.

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*[Client's or agent's letterhead]*

Name of beneficial owner: \_\_\_\_\_

Full address: \_\_\_\_\_

\_\_\_\_\_

### Security details:

Issuer of the security: \_\_\_\_\_ Record date: \_\_\_\_\_

Name of the security: \_\_\_\_\_ Ex-date: \_\_\_\_\_

Security code (ISIN): \_\_\_\_\_ Payment date: \_\_\_\_\_

Nominal currency-amount  
or Number of shares: \_\_\_\_\_ Dividend/Interest rate: \_\_\_\_\_

### Dividend/Interest details:

Gross dividend/interest: \_\_\_\_\_ Withholding tax rate: \_\_\_\_\_

Tax amount: \_\_\_\_\_ Currency: \_\_\_\_\_

**Net dividend/interest:** \_\_\_\_\_ *(before FX conversion)*

### FX conversion details: *(omit if not applicable)*

To currency: \_\_\_\_\_ Value date: \_\_\_\_\_

Fee amount: *either* \_\_\_\_\_ *(fixed)*

*or* \_\_\_\_\_ *(= \_\_\_\_\_ % of net dividend/interest)*

### Due dividend/interest payment details:

**Due payment amount:** \_\_\_\_\_ **Due payment date:** \_\_\_\_\_

*(net minus fee)*

*(dd/mm/yyyy)*

*Authorised Signature*

*Authorised Signature*

*Name*

*Name*

*Title*

*Title*

*Place*

*Date*

*Company stamp:*

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### Appendix 8. Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax

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*[Client's letterhead]*

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream Fund Centre account: \_\_\_\_\_ (the "Account")

Dear Sir/Madam:

We refer to the following interest / dividend payment on the following security:

Type of security: \_\_\_\_\_  
Issuer of the security: \_\_\_\_\_  
Security code (ISIN or Common Code): \_\_\_\_\_  
Interest/dividend payment date: \_\_\_\_\_

Our Account with Clearstream Fund Centre was credited with the above interest / dividend under deduction of the maximum standard rate of Swiss withholding tax on the following quantity of securities beneficially owned by the following beneficial owner:

Name of beneficial owner: \_\_\_\_\_  
Residence of beneficial owner (full address): \_\_\_\_\_  
Quantity of securities: \_\_\_\_\_  
Total interest / dividend amount received, net of withholding tax: **CHF** \_\_\_\_\_

We hereby request that Clearstream Fund Centre forward our application to the Swiss Tax Authorities for a refund of CHF CHF of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between Switzerland and \_\_\_\_\_.

Please credit the refunded withholding tax to Clearstream Fund Centre account reference \_\_\_\_\_ upon receipt from the Swiss Tax Authorities.

### Appendix 8 (cont). Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax

**Request for Clearstream Fund Centre credit advice:** *(please tick the box if appropriate):*

- ☐ We hereby request that Clearstream Fund Centre issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream Fund Centre to attach such credit advice to the above reclaim request, which will be forwarded to the Swiss Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream Fund Centre to our Account according to the stipulations of the appropriate Clearstream Fund Centre Fee Schedule.

Yours faithfully,

*Authorised Signature*

*Authorised Signature*

*Name*

*Name*

*Title*

*Title*

*Place*

*Date*

We attach any other documentation as required by the Clearstream Fund Centre procedure.

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## Appendix 9. Tax voucher specimen text

A tax voucher is the confirmation from a foreign bank to its client that the withholding tax or substitute has been deducted on the credit advice and the appropriate amount paid to the Swiss Tax Authority (ESTV) and that tax the voucher can be used for reclaiming the withholding tax.

If foreign banks enter manufactured dividends into the system, they are not permitted to issue tax vouchers unless a withholding tax substitute has been levied and paid. As corrections are made on each due date (especially cross-ex-compensations/market claims) and are to be included in this confirmation, a tax voucher can only be issued to the client after the fact and not together with the coupon statement.

The CFCL client must create a tax voucher, under their own letterhead, and use only the text as proposed from <http://www.estv.admin.ch/bundessteuer/dokumentation/00242/00380/index.html?lan/1-021-V-2008-d.pdf>, as follows.

Dividendetermin	TT.MM.JJJJ
Valor-Nr./ISIN	1'234'567
Titel	Muster AG

Hiermit bestätigen wir,

- dass durch unser Institut Ertragsabrechnungen oder sonstige Dokumente, welche zur Rückerstattung der schweizerischen Verrechnungssteuer geeignet sind oder sein könnten, grundsätzlich (vgl. betr. Ausnahmen Punkt 2) lediglich in Höhe der uns von anderen vorgelagerten Banken/Depotstellen bestätigten Gutschriften erstellt werden; und
- dass unser Institut im Falle, dass die Anzahl der ausgestellten Ertragsabrechnungen und/oder sonstigen Dokumente, welche zur Rückerstattung der schweizerischen Verrechnungssteuer geeignet sind oder sein könnten, die uns von anderen vorgelagerten Banken/Depotstellen bestätigten Betrag übersteigt, im Umfang dieser Differenz einen der Verrechnungssteuer entsprechenden Betrag (Verrechnungssteuerersatz) an die Eidgenössische Steuerverwaltung, Bern, Schweiz, abgeliefert hat.

Diese Bestätigung ist

- bei maschineller Erstellung mit den Namen der verantwortlichen Personen zu versehen;
- bei individueller Erstellung mit den Namen der verantwortlichen Personen zu versehen und von diesen zu unterzeichnen.

### Appendix 9 (cont). Tax voucher specimen text

The following is a version in English provided for information purposes only

Dividend date: DD.MM.YYYY.

Security no./ISIN 1 234 567

Security Specimen AG

We hereby confirm

- that the amount of income stated in the income statements or other documents that have been produced by our institution and are or could be used for reclaiming Swiss withholding tax does not exceed the amount of income confirmed by other banks/custodians (see point 2 for exceptions); and
- we further confirm that, where the income statements and/or other documents that are produced by our institution and are used or could be used for reclaiming Swiss withholding tax exceed the amount confirmed by other banks/custodians, we have paid the Swiss Federal Tax Administration in Berne, Switzerland, an amount that is equivalent to withholding tax on the difference (withholding tax substitute).

This confirmation must

- carry the name of the person responsible if produced electronically;
- carry the name of and be signed by the person responsible if produced individually.



## B. Documents and forms for copying

This section contains documents and forms which can be printed onto the client's or beneficial owner's letterhead as appropriate, and then completed.

### For a refund:

[Power of Attorney](#)

[Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax \(Investment Funds\)](#)

## Power of Attorney

Date: \_\_\_\_\_

I/We, \_\_\_\_\_, the undersigned,  
of \_\_\_\_\_,  
make, constitute and appoint \_\_\_\_\_,  
of \_\_\_\_\_,  
my (our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf, and for my (our) use and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and equity securities.

The rights, powers, and authority of attorney-in-fact granted shall commence and be in full force and effect immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and effect thereafter until revoked by me (us) in writing.

Yours faithfully,

*Authorised Signature*

*Authorised Signature*

*Name*

*Name*

*Title*

*Title*

*Place*

*Date*

## Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax (Investment Funds)

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park Building B  
Sokolovska 662/136b  
CZ-18600 Prague 8  
Czech Republic

Clearstream Fund Centre account: \_\_\_\_\_ (the "Account")

Dear Sir/Madam:

We refer to the following income payment on the following investment fund:

Name of fund:	_____
Issuer of the security:	_____
Security code (ISIN or Common Code):	_____
Income payment date:	_____

Our Account with Clearstream Fund Centre was credited with the above income under deduction of the maximum standard rate of Swiss withholding tax on the following units of the fund beneficially owned by non-residents of Switzerland:

Units of fund:	_____
Total income amount received, net of withholding tax: <b>CHF</b>	_____

We hereby request that Clearstream Fund Centre forward our application to the Swiss Tax Authorities/investment fund for a refund of CHF \_\_\_\_\_ of withholding tax, to which the beneficial owners are entitled by virtue of being non-residents of Switzerland.

Please credit the refunded withholding tax to Clearstream Fund Centre account reference \_\_\_\_\_ upon receipt from the Swiss Tax Authorities.

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*(continued on next page)*

## Letter of Request to Clearstream Fund Centre for Reclaim of Swiss Withholding Tax (Investment Funds) (cont)

*(continued from previous page)*

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**Request for Clearstream Fund Centre credit advice:** *(please tick the box if appropriate):*

☐ We hereby request that Clearstream Fund Centre issues a credit advice reflecting our entire holding on the Account and the tax withheld at the maximum rate for the above-mentioned income payment.

We hereby authorise and instruct Clearstream Fund Centre to attach such credit advice to the above reclaim request, which will be forwarded to the Swiss Tax Authorities.

We further acknowledge and agree that a fee will be charged by Clearstream Fund Centre to our Account according to the stipulations of the appropriate Clearstream Fund Centre Fee Schedule.

Yours faithfully,

*Authorised Signature*

*Authorised Signature*

*Name*

*Name*

*Title*

*Title*

*Place*

*Date*

We attach a bank declaration as required by the Clearstream Fund Centre procedure.

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