

Market Taxation Guide - Netherlands

Debt Securities

Equities

Withholding Tax

Capital Gains Tax

Stamp Duty

August 2014

Market Taxation Guide - Netherlands

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Netherlands

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Netherlands - Overview

Overview

Debt securities

Security Type	⇒	Domestic Bonds ^a	Foreign Bonds	Medium-Term Notes	Short-Term Notes ^b
Standard Rate of Withholding Tax	⇒	0%	0%	0%	0%
Relief at Source available (see page 5)	⇒	–	–	–	–
Eligible Beneficial Owners	⇒	–	–	–	–
Reclaim available (see page 5)	⇒	–	–	–	–
Eligible Beneficial Owners	⇒	–	–	–	–
Capital Gains Tax at Source	⇒	No	No	No	No
Stamp Duty at Source	⇒	No	No	No	No

a. Includes government bonds and stripped government bonds.

b. Includes - domestic and foreign commercial paper (including Dutch Treasury Certificates); and domestic and foreign certificates of deposit (including Nederlandsche Bank Certificates).

Withholding tax

No withholding tax is deducted from interest on debt securities held in Clearstream Banking.

Capital gains tax

There is no capital gains tax withheld through Clearstream Banking on securities held in Clearstream Banking. Capital gains tax may however be payable on specific gains. Clearstream Banking does not assist in this regard. Please consult your tax advisor for further information.

Stamp duty

There is no stamp duty withheld through Clearstream Banking on securities held in Clearstream Banking. Stamp duty may however be payable on specific transactions. Clearstream Banking does not assist in this regard. Please consult your tax advisor for further information.

Equities

Security Type	⇒	Equities
Standard Rate of Withholding Tax	⇒	15% ^a
Relief at Source available	⇒	No
Eligible Beneficial Owners	⇒	-
Reclaim available (see page 8)	⇒	Yes
Eligible Beneficial Owners	⇒	Residents of a DTT country
Capital Gains Tax at Source	⇒	No
Stamp Duty at Source	⇒	No

a. The standard rate of withholding tax on dividends was reduced, as of 1 January 2007, from 25% to 15%; it applies to all dividends whose payment date is after 31 December 2006 and is not based on the ex-date of the respective dividend.

Withholding tax

The standard rate of withholding tax on dividends is 15%.

Relief at source is not available through Clearstream Banking.

A reclaim of withholding tax is available as follows:

- Beneficial owners that qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty (DTT) between their country of residence and The Netherlands can use one of the following procedures:
 - Quick refund; or
 - Standard refund.
- Beneficial owners that qualify as EU tax-exempt entities (such as pension funds, charities) and qualify for a full refund can use the EU tax-exempt refund procedure.

The customer can reclaim withholding tax on behalf of the beneficial owner through Clearstream Banking by submitting the appropriate documentation.

Residents of The Netherlands cannot reclaim withholding tax through Clearstream Banking.

Capital gains tax

There is no capital gains tax withheld through Clearstream Banking on securities held in Clearstream Banking. Capital gains tax may however be payable on specific gains. Clearstream Banking does not assist in this regard. Please consult your tax advisor for further information.

Netherlands - Overview

Stamp duty

There is no stamp duty withheld through Clearstream Banking on securities held in Clearstream Banking. Stamp duty may however be payable on specific transactions. Clearstream Banking does not assist in this regard. Please consult your tax advisor for further information.

Debt securities

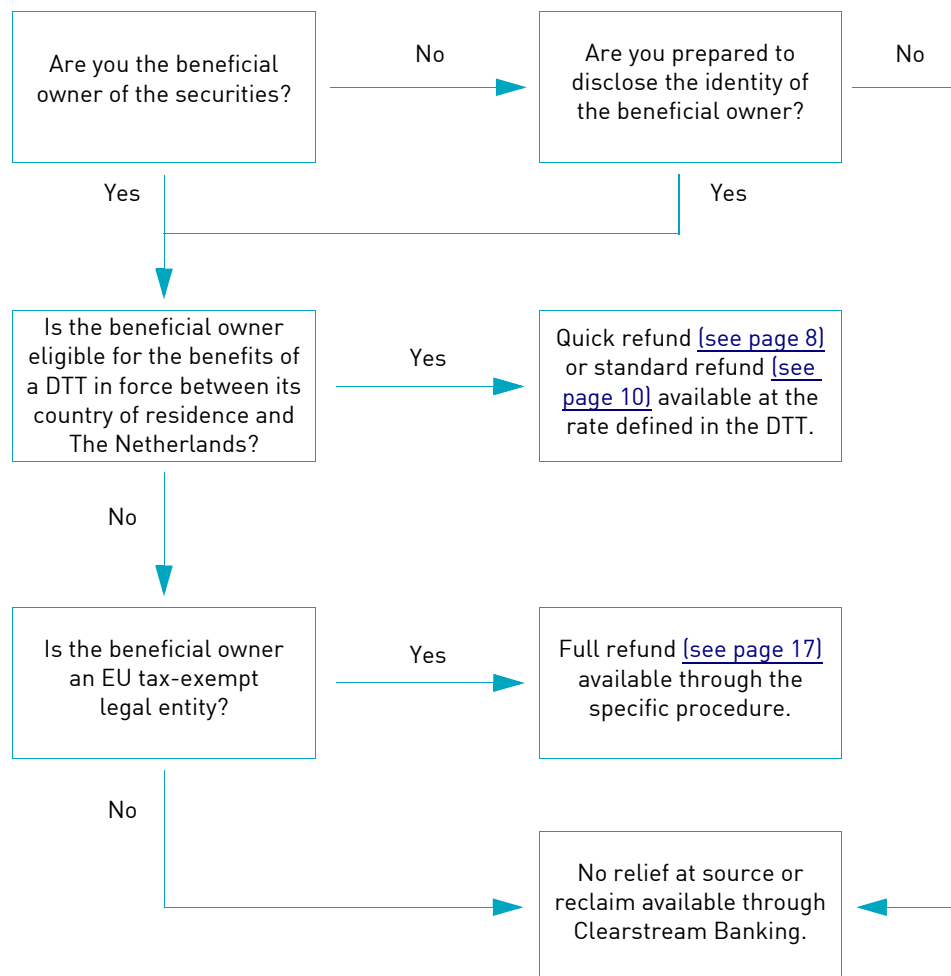
Summary of relief available

No withholding tax is deducted from interest on debt securities held in Clearstream Banking.

Netherlands - Equities

Equities

Who can obtain relief through Clearstream Banking?



Summary of relief available

The standard rate of withholding tax on dividends is 15%¹.

Relief at source from withholding tax on dividends is not available through Clearstream Banking.

Beneficial owners' eligibility for relief

Beneficial owners' eligibility for relief is as follows:

Residents of a DTT country

A reclaim of withholding tax is available through Clearstream Banking if the beneficial owner qualifies for the benefit of a reduced rate of withholding tax in accordance with a DTT between its country of residence and The Netherlands.

One of the following two procedures may be used to obtain a reclaim:

- Quick refund; or
- Standard refund.

1. The standard rate of withholding tax on dividends was reduced, as of 1 January 2007, from 25% to 15%; it applies to all dividends whose payment date is after 31 December 2006 and is not based on the ex-date of the respective dividend.

European Union (EU) tax-exempt legal entities

A full refund of withholding tax is available through Clearstream Banking for beneficial owners that:

- Are corporate entities established in an EU Member State other than The Netherlands; and
- Are not subject to profit tax in their country of residence; and
- Would not be subject to profit tax if they had been established in The Netherlands.

These entities may only reclaim withholding tax through the specific EU tax-exempt refund procedure in accordance with the national legislation of The Netherlands. This procedure is applicable to tax withheld at source on dividends paid from 1 January 2007 onwards.

Note: Currently, of the legal entities that meet the above criteria, the Dutch Tax Authorities consider only pension funds and charitable organisations as eligible for this procedure.

Foreign governments and international organisations

There are no domestic exemptions available for foreign governments or international organisations. Please refer to the relevant DTT where appropriate.

Residents of The Netherlands

Residents of The Netherlands cannot reclaim withholding tax through Clearstream Banking.

Statutory deadline

The statutory deadline for reclaiming withholding tax is five years after the end of the calendar year in which the income is paid. The deadline can vary depending on the DTT of the country of residence of the beneficial owner as listed in [Appendix 1](#) on page A-2.

Clearstream Banking deadlines

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

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

Obtaining relief at source from withholding tax

Relief at source from withholding tax on dividends is not available through Clearstream Banking.

Netherlands - Equities

Reclaiming withholding tax

Who can reclaim withholding tax?

Beneficial owners can reclaim withholding tax on dividends using one of the following two procedures:

Procedure	Description
Quick refund (see below)	This procedure can be used by customers on behalf of beneficial owners that are eligible to benefit from a reduced rate of withholding tax as per the DTT in force, at the latest seven business days after the relevant dividend payment date.
Standard refund (see page 10)	This procedure can be used by customers on behalf of beneficial owners that are eligible to benefit from a reduced rate of withholding tax as per the DTT in force, at the latest two months before the relevant statutory deadline.
EU tax-exempt refund (see page 17)	This procedure can be used by customers on behalf of beneficial owners that are eligible tax-exempt legal entities, at the latest 2 months before the relevant statutory deadline.

Quick refund

Quick refund - Who can reclaim withholding tax?

Beneficial owners can reclaim withholding tax on dividends using the quick refund procedure as follows:

Eligible Beneficial Owners	Effective rate of tax after refund	Tax refund available ^a	See...
Residents of a DTT country	Tax treaty rate or 15% ^b , whichever is lower	15% ^b minus the tax treaty rate ^c	Appendix 1 on page A-2

a. Expressed as a percentage of the gross interest amount.

b. The standard rate of withholding tax on dividends was reduced, as of 1 January 2007, from 25% to 15%.

c. Amount of relief will be 0% if the DTT rate exceeds 15%.

Note: (For residents of The Netherlands) Certain Dutch pension funds and Dutch investment funds are entitled under Dutch law to a full refund of withholding tax. As Clearstream Banking does not provide refunds to residents of The Netherlands, they are advised to submit their request directly to the Dutch tax authority.

Quick refund - What documents are required to apply for a quick refund?

The documents to be completed and submitted to Clearstream Banking in order to apply for a quick refund of withholding tax on dividends are described in more detail in the following tables:

Document	See...
Application for Partial Relief at Source from, or Refund of, Dutch Dividend Tax <p>Note: This quick refund is considered to be a “relief at source” because it is applied by Clearstream Banking’s depository before the tax proceeds are remitted to the Dutch Tax Authorities.</p> <p>Instructions: Three copies must generally be completed. One copy is retained by the beneficial owner, and two copies must be filed with the beneficial owner’s tax authority for certification.</p> <p>The tax authority retains one copy and returns the other copy to the beneficial owner; this copy must be forwarded to Clearstream Banking.</p> <p>Examples of an Application for Partial Relief at Source or Refund of Netherlands Dividend Tax, that is, Forms IB 92 (Appendix 5 on page A-6) and IB 93 (Appendix 6 on page A-10) are provided for information only. Beneficial owners can obtain copies of the form that is required for their country of residence from their local tax authorities. The forms can also be requested from the Dutch Tax Authorities either by downloading from http://www.belastingdienst.nl/buitenland_uk/index.htm or by writing to:</p> <p style="padding-left: 40px;">Belastingdienst/Centrum voor facilitaire dienstverlening Afdeling Logistiek reprografisch centrum PO Box 1314 7301 BN Apeldoorn The Netherlands</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner or customer under Power of Attorney.</p> <p>How often is it provided? Per quick refund application and per dividend payment.</p> <p>When is it provided? At the latest seven business days after the relevant dividend payment date by 10:00 CET.</p> <p>Copy or original? Original required.</p>	Appendix 1 on page A-2
Power of Attorney <p>If the customer or a third party is completing the form on behalf of the beneficial owner, a Power of Attorney must be provided.</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner and per dividend payment.</p> <p>How often is it provided? Per quick refund application.</p> <p>When is it provided? At the latest seven business days after the relevant dividend payment date by 10:00 CET.</p> <p>Copy or original? Original required.</p>	Appendix 3 on page A-4

Document (cont'd)	See...
Credit Advice Identifies dividend payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice must reconcile with the information in the refund form. If the beneficial owner is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided. How many are provided? One per dividend payment. Who completes it? Financial institution paying the beneficial owner. How often is it provided? Per quick refund application and per dividend payment. When is it provided? At the latest seven business days after the relevant dividend payment date by 10:00 CET. Copy or original? Original required.	Appendix 4 on page A-5
Letter of Request for Quick Refund to Clearstream Banking Authorises Clearstream Banking to reclaim withholding tax through the quick refund procedure on the customer's behalf. How many are provided? One per beneficial owner. Who completes it? Customer. How often is it provided? Per quick refund application and per dividend payment. When is it provided? At the latest seven business days after the relevant dividend payment date by 10:00 CET. Copy or original? Original required.	Appendix 9 on page A-19

Quick refund - When is the deadline for receipt of documents?

The deadline for reclaiming withholding tax using the quick refund through Clearstream Banking is seven business days after the dividend payment date by 10:00 Central European Time.

Quick refund - When are refunds received?

The estimated time for receiving a quick refund is one week from the date that Clearstream Banking's depository receives the certified documents.

Standard refund

Standard refund - Who can reclaim withholding tax?

Beneficial owners can reclaim withholding tax on dividends using the standard refund procedure as follows:

Eligible Beneficial Owners	Effective rate of tax after refund ^a	Tax refund available ^a	See...
Residents of a DTT country	Tax treaty rate or 15% ^b , whichever is lower	15% ^b minus the tax treaty rate ^c	Appendix 1 on page A-2

a. Expressed as a percentage of the gross dividend.

b. The standard rate of withholding tax on dividends was reduced, as of 1 January 2007, from 25% to 15%.

c. Amount of relief will be 0% if the DTT rate exceeds the standard rate of withholding tax.

Note: (For residents of The Netherlands) Certain Dutch pension funds and Dutch investment funds are entitled to a full refund of withholding tax under Dutch law. As Clearstream Banking does not provide refunds to residents of The Netherlands, they are advised to submit their request directly to the Dutch tax authority.

Standard refund - What documents are required?

There are different documentation requirements according to whether:

- The dividend was paid on or before 30 September 2004; or
- The dividend was paid was on or after 1 October 2004;

The documents to be completed and submitted to Clearstream Banking in order to apply for a standard refund of withholding tax on dividends are described in more detail in the following tables:

Netherlands - Equities

Dividends paid on or before 30 September 2004

Document	See...
If the beneficial owner's country of residence has a prescribed form available, this documentation must be used:	
Application for Partial Relief at Source from, or Refund of, Dutch Dividend Tax	Appendix 1 on page A-2
<p>Country-specific Dutch Withholding Tax form. This form is only available for certain countries as listed in Appendix 1 on page A-2.</p> <p>Instructions: Three copies must generally be completed. One copy is retained by the beneficial owner, and two copies must be filed with the beneficial owner's tax authority for certification.</p> <p>Note: For beneficial owners resident in the U.S.A., no certification from the beneficial owners' tax authorities is required. In lieu of certification, a Banker's Affidavit must be signed. The Banker's Affidavit is provided as part of the application form.</p> <p>The tax authority retains one copy, and returns the other copy to the beneficial owner. This copy must be forwarded to Clearstream Banking.</p> <p>An example of an Application for Partial Relief at Source or Refund of Netherlands Dividend Tax, that is, Form IB 92 BEL, is provided in Appendix 7 on page A-14 for information purposes only. Beneficial owners can obtain copies of the form that is required for their country of residence from their local tax authorities. The forms can also be requested from the Dutch Tax Authorities either by downloading from http://www.belastingdienst.nl/buitenland_uk/index.htm or by writing to:</p> <p style="margin-left: 40px;">Belastingdienst/Centrum voor facilitaire dienstverlening Afdeling Logistiek reprografisch centrum PO Box 1314 7301 BN Apeldoorn The Netherlands</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner or customer under Power of Attorney.</p> <p>How often is it provided? Per refund application.</p> <p>When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16].</p> <p>Copy or original? Original required.</p>	
Power of Attorney	Appendix 3 on page A-4
<p>If the customer or a third party is completing the form on behalf of the beneficial owner, a Power of Attorney must be provided.</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner.</p> <p>How often is it provided? Per refund application.</p> <p>When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16].</p> <p>Copy or original? Copy is sufficient.</p>	

Document (cont'd)	See...
If the beneficial owner's country of residence has a prescribed form available, this documentation must be used: (cont'd)	

Credit Advice	Appendix 4 on page A-5
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Identifies dividend payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice must reconcile with the information in the refund form. If the beneficial owner is the customer's client, the credit advice from the customer to the beneficial owner must be provided.

How many are provided?	One per dividend payment.
Who completes it?	Financial institution paying the beneficial owner.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] .
Copy or original?	Original required.

Letter of Request for a Standard Refund to Clearstream Banking	Appendix 11 on page A-23
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Authorises Clearstream Banking to reclaim the withholding tax from the Dutch Tax Authorities on the customer's behalf.

How many are provided?	One per beneficial owner.
Who completes it?	Customer.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] .
Copy or original?	Original required.

Document	See...
If the beneficial owner's country of residence does not have a prescribed form available (see Appendix 1 on page A-2), this documentation must be used:	

Letter of Request for Refund to the Dutch Tax Authorities	Appendix 10 on page A-21
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A 'Request to the Dutch Tax Authorities for Tax Refund as prescribed in a DTT' is required. This letter requests the refund by the Dutch Tax Authorities, and indicates the name, address and tax residence of the beneficial owner.

The letter supplied in the appendix is an example drafted by Clearstream Banking.

How many are provided?	One per beneficial owner.
Who completes it?	Beneficial owner or customer under Power of Attorney.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] .
Copy or original?	Original required.

Document (cont'd)	See...
If the beneficial owner's country of residence does not have a prescribed form available (see Appendix 1 on page A-2), this documentation must be used: (cont'd)	
Certificate of Residence A Certificate of Residence with the full address, as issued by the beneficial owner's tax authorities, is required. How many are provided? One per beneficial owner. Who completes it? Beneficial owner's tax authority. How often is it provided? Per refund application. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Original required.	Appendix 2 on page A-3
Power of Attorney If the customer or a third party is completing the form on behalf of the beneficial owner, a Power of Attorney must be provided. How many are provided? One per beneficial owner. Who completes it? Beneficial owner. How often is it provided? Per refund application. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Copy is sufficient.	Appendix 3 on page A-4
Credit Advice Identifies dividend payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice must reconcile with the information in the refund form. If the beneficial owner is the customer's client, the credit advice from the customer to the beneficial owner must be provided. How many are provided? One per dividend payment. Who completes it? Financial institution paying the beneficial owner. How often is it provided? Per refund application. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Original required.	Appendix 4 on page A-5
Letter of Request for a Standard Refund to Clearstream Banking Authorises Clearstream Banking to reclaim the withholding tax from the Dutch Tax Authorities on the customer's behalf. How many are provided? One per beneficial owner. Who completes it? Customer. How often is it provided? Per refund application. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Original required.	Appendix 11 on page A-23

Dividends paid after 1 October 2004

Document	See...
Application for Partial Relief at Source from, or Refund of, Dutch Dividend Tax	Appendix 1 on page A-2
<p>Three copies must generally be completed. One copy is retained by the beneficial owner, and two copies must be filed with the beneficial owner's tax authority for certification.</p> <p>Note: For beneficial owners resident in the U.S.A., no certification from the beneficial owners' tax authorities is required. In lieu of certification, a Banker's Affidavit must be signed. The Banker's Affidavit is provided as part of the application form.</p> <p>The tax authority retains one copy, and returns the other copy to the beneficial owner. This copy must be forwarded to Clearstream Banking.</p> <p>Examples of the Application for Partial Relief at Source from or Refund of Netherlands Dividend Tax, that is, Forms IB 92 (Appendix 5 on page A-6), IB 93 (Appendix 6 on page A-10) and IB 92 BEL (Appendix 7 on page A-14), are provided for information only. Beneficial owners can obtain copies of the form that is required for their country of residence from their local tax authorities. The forms can also be requested from the Dutch Tax Authorities either by downloading from http://www.belastingdienst.nl/buitenland_uk/index.htm or by writing to:</p> <p style="padding-left: 40px;">Belastingdienst/Centrum voor facilitaire dienstverlening Afdeling Logistiek reprografisch centrum PO Box 1314 7301 BN Apeldoorn The Netherlands</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner or customer under Power of Attorney.</p> <p>How often is it provided? Per refund application and per dividend payment.</p> <p>When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable (see page 16).</p> <p>Copy or original? Original required.</p>	
Power of Attorney	Appendix 3 on page A-4
<p>If the customer or a third party is completing the form on behalf of the beneficial owner, a Power of Attorney must be provided.</p> <p>How many are provided? One per beneficial owner.</p> <p>Who completes it? Beneficial owner.</p> <p>How often is it provided? Per refund application.</p> <p>When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable (see page 16).</p> <p>Copy or original? Original required.</p>	

Document (cont'd)	See...
Credit Advice Identifies dividend payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice must reconcile with the information in the refund form. If the beneficial owner is the customer's client, the Credit Advice from the customer to the beneficial owner must be provided. How many are provided? One per dividend payment. Who completes it? Financial institution paying the beneficial owner. How often is it provided? Per refund application. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Original required.	Appendix 4 on page A-5
Letter of Request for an Standard Refund to Clearstream Banking Authorises Clearstream Banking to reclaim withholding tax through the quick refund procedure on the customer's behalf. How many are provided? One per beneficial owner. Who completes it? Customer. How often is it provided? Per refund application and per dividend payment. When is it provided? At least two months before the statutory or DTT deadline, whichever is applicable [see page 16] . Copy or original? Original required.	Appendix 11 on page A-23

Standard refund - When is the deadline for receipt of documents?

The statutory deadline for reclaiming withholding tax is five years after the end of the calendar year in which the income is paid. The deadline can vary depending on the DTT of the country of residence of the beneficial owner as listed in [Appendix 1](#) on page A-2.

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

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

Standard refund - When are refunds received?

The estimated time for receiving a refund from a standard application is one month from the date of receipt by the Dutch Tax Authorities, although this can vary depending on when the application is filed and the complexity of the information supplied in the reclaim form.

EU tax-exempt refund

EU tax-exempt refund - Who can reclaim withholding tax?

Eligible beneficial owners can reclaim withholding tax on dividends using the EU tax-exempt refund procedure as follows:

Eligible Beneficial Owners	Effective rate of tax after refund	Tax refund available ^a	See...
EU tax-exempt legal entities	0%	15%	-

a. Expressed as a percentage of the gross dividend.

EU tax-exempt refund - What documents are required?

The documents to be completed and submitted to Clearstream Banking in order to apply for an EU tax-exempt refund of withholding tax on dividends are described in more detail in the following tables:

Document	See...
If the beneficial owner is an EU tax-exempt legal entity, this documentation must be used:	

Refund for foreign corporate bodies not subject to any tax on profits	Appendix 12 on page A-25
Form (Dividendbelasting teruggaaf voor buitenlandse rechtspersonen die niet aan winstbelasting zijn onderworpen)	Appendix 13 on page A-27
	Appendix 14 on page A-29

This form provides the beneficial owner's details and a list of the dividends for which the withholding tax is reclaimed.

It can be downloaded from the web site of the Dutch Tax Authorities (www.belastingdienst.nl); it is available in the following languages:

- Dutch:
http://download.belastingdienst.nl/belastingdienst/docs/teruggaafformulier_buitenlandse_rechtspersonen_div0162z1plfol.pdf
- English:
http://download.belastingdienst.nl/belastingdienst/docs/refund_dividend_tax_foreign_corporate_entities_div0162z1pleng.pdf
- German:
http://download.belastingdienst.nl/belastingdienst/docs/erstat_div_steuern_auslandische_juristische_pers_div0162z1pldui.pdf

Note: Each filing form can include reclaims relating to up to 50 different securities holdings. If there is not enough space on the form, please use additional sheets of paper to provide the information.

How many are provided?	One per beneficial owner.
Who completes it?	Beneficial owner or customer under Power of Attorney.
How often is it provided?	Per refund application.
When is it provided?	At the latest two months before the relevant deadline [see page 16] .
Copy or original?	Original required.

Document (cont'd)	See...
If the beneficial owner is an EU tax-exempt legal entity, this documentation must be used: (cont'd)	
Certificate of Residence	Appendix 2 on page A-3
An official statement from the local tax authorities proving the civil (residence) and the fiscal (tax-exempt) status of the legal entity.	
How many are provided?	One per beneficial owner.
Who completes it?	Beneficial owner's local tax authorities.
How often is it provided?	Per refund application.
When is it provided?	At the latest two months before the relevant deadline (see page 16) .
Copy or original?	Original required.
Proof of the legal entity status	-
A proof of the legal entity status (for example, the Articles of Association, Certificate of Incorporation, extract of the Chamber of the Commerce Register) must be provided.	
How many are provided?	One per beneficial owner.
Who completes it?	Relevant authorities.
How often is it provided?	Per refund application.
When is it provided?	At the latest two months before the relevant deadline (see page 16) .
Copy or original?	Original required.
Power of Attorney	Appendix 3 on page A-4
If the customer or a third party is completing the form on behalf of the beneficial owner, a Power of Attorney must be provided.	
How many are provided?	One per beneficial owner.
Who completes it?	Beneficial owner.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the relevant deadline (see page 16) .
Copy or original?	Original required.
Credit Advice	Appendix 4 on page A-5
Identifies dividend payment details including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice must reconcile with the information in the refund form. If the beneficial owner is the customer's client, the credit advice from the customer to the beneficial owner must be provided.	
How many are provided?	One per dividend payment for which a refund is requested.
Who completes it?	Financial institution paying the beneficial owner.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the relevant deadline (see page 16) .
Copy or original?	Original required.

Document (cont'd)	See...
If the beneficial owner is an EU tax-exempt legal entity, this documentation must be used: (cont'd)	
Letter of Request for an EU Tax-exempt Refund to Clearstream Banking	Appendix 15 on page A-31
Authorises Clearstream Banking to use the EU tax-exempt refund procedure to reclaim withholding tax from the Dutch Tax Authorities on the customer's behalf.	
How many are provided?	One per beneficial owner.
Who completes it?	Customer.
How often is it provided?	Per refund application.
When is it provided?	At least two months before the relevant statutory deadline [see page 16] .
Copy or original?	Original required.

EU tax-exempt refund - When is the deadline for receipt of documents?

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

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

EU tax-exempt refund - When are refunds received?

The estimated time for receiving a refund from such an application is estimated at between 3 and 6 months from the date of receipt by the Dutch Tax Authorities, although this can vary depending on when the application is filed and the complexity of the information supplied in the reclaim form.

Netherlands - Equities

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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.

General:

[Appendix 1. Equities - Double Taxation Treaties concluded by The Netherlands and currently in force](#)

For relief at source:

N/A

For all refunds:

[Appendix 2. Certificate of Residence - example](#)

[Appendix 3. Power of Attorney - example](#)

[Appendix 4. Credit Advice](#)

For quick and standard refunds only:

[Appendix 5. Application for \(Partial\) Relief from or Refund of Dutch Dividend Tax - Universal form IB 92 \(for information only\)](#)

[Appendix 6. Application for \(Partial\) Refund of Dutch Dividend Tax - Universal form IB 93 \(for information only\)](#)

[Appendix 7. Application for Partial Relief at Source or Refund of Dutch Dividend Tax - country-specific form - Belgium \(for information only\)](#)

[Appendix 8. Form IB95 FRA \(for information only\)](#)

For quick refund only:

[Appendix 9. Letter of Request to Clearstream Banking for Quick Refund of Dutch Withholding Tax](#)

For a standard refund only:

[Appendix 10. Request to the Dutch Tax Authorities for Tax Refund as prescribed by a DTT](#)

[Appendix 11. Letter of Request to Clearstream Banking for Standard Refund of Dutch Withholding Tax](#)

For EU tax-exempt refunds only:

[Appendix 12. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits \(Dutch\)](#)

[Appendix 13. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits \(English\)](#)

[Appendix 14. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits \(German\)](#)

[Appendix 15. Letter of Request to Clearstream Banking for Tax-Exempt Refund of Dutch Withholding Tax](#)

The Dutch Tax Authorities publish regulations and forms for portfolio dividend per country on their website at:

http://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/other_subject/s/refund_or_exemption_dividend_tax/portfolio_dividend_investment_dividend/

Appendix 1. Equities - Double Taxation Treaties concluded by The Netherlands and currently in force

Note: Clearstream Banking provides these rates for information purposes only and does not guarantee that this information is correct, complete and accurate. Clearstream Banking does not assume liability for any damages, direct or indirect, that may arise from the reliance on or the use of this information. 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.

The Dutch Tax Authorities publish a table of information, listing:

- The countries with which the Netherlands has concluded a treaty on the exemption from/refund of dividend tax;
- The percentage of the gross dividend for which an entitlement to an exemption or refund exists with respect to investment dividends; and
- The period in years within which the request for a refund must have been submitted.

This information is available at:

http://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/other_subjects/refund_or_exemption_dividend_tax/portfolio_dividend_investment_dividend/treaty_countries

Where multiple forms are prescribed, for example, IB 95 LUX or IB 92 Universal, the form to be used depends on the specifics of the claim and the claimant. For example, IB 95 LUX should still be used for reclaims if the beneficial owner holds at least 25% of the shares in the paying company. Please consult your tax advisor for further information about which tax form to use and complete.

Statutory deadline

The statutory deadline for reclaiming withholding tax is generally five years after the end of the calendar year in which the income is paid. However, the deadline can vary depending on the DTT of the country of residence of the beneficial owner as listed below:

Country	DTT deadline ^a
Philippines, Russia, Venezuela	2
Albania, Argentina, Armenia, Australia, Austria, Bahrain, Barbados, Belarus, Belgium, Bulgaria, Canada, China, Croatia, Czech Republic, Denmark, Egypt, Estonia, France, Georgia, Ghana, Greece, Hong Kong, Iceland, India, Indonesia, Japan, Jordan, Kazakhstan, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Morocco, Nigeria, Pakistan, Panama, Poland, Portugal, Romania, Singapore, Slovakia, South Africa, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Uganda, Ukraine, United Arab Emirates, United States of America, Uzbekistan, Vietnam, Zimbabwe	3
Bangladesh, Spain	4
Ireland, Zambia	6

a. Number of years from the end of the calendar year in which the dividend is paid

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

With respect to tax refunds in general, customers are reminded that Clearstream Banking accepts no responsibility for their acceptance or non-acceptance by the tax authorities of the respective country. It is the customer'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 2. Certificate of Residence - example

Note: Depending on the tax authority issuing the certificate of residence, the wording in the certificate may differ.

[Letterhead of the beneficial owner's tax authorities]

Date: insert date

Attention: beneficial owner's full name and address

Dear Sir/Madam:

We confirm that beneficial owner's full name, Tax ID number beneficial owner's tax id number, is resident in beneficial owner's country of residence for the purpose of the Double Taxation Treaty between The Netherlands and beneficial owner's country of residence and that, to the best of our knowledge and information, the above information is correct.

Accordingly, beneficial owner's full name qualifies for benefit from the Double Taxation Treaty between The Netherlands and beneficial owner's country of residence.

Yours faithfully,

Tax authorities date and stamp

Appendix 3. Power of Attorney - example

[Beneficial owner's letterhead]

I/we name of beneficial owner, the undersigned, of address or place of business of beneficial owner, make, constitute and appoint name of customer, of address or place of business of customer, 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 4. 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 customer or of the customer'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 customer must include, with the credit advice, the respective Clearstream Banking account number.

[Customer'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:

Appendix 5. Application for (Partial) Relief from or Refund of Dutch Dividend Tax - Universal form IB 92 (for information only)

Copy for the tax authority in the country of residence

APPLICATION FOR (PARTIAL) RELIEF AT SOURCE FROM OR REFUND OF NETHERLANDS DIVIDEND TAX

by virtue of the Convention for the avoidance of double taxation between the Netherlands and _____ (Please state country of residence)

Details of the applicant

Name:	Initials:
Date of birth:	Tax registration number:
Address:	Postal code:
Town/city:	Country:
Telephone number:	E-mail address:

Details required for the payment of the refund

(IBAN) account no.:	Account holder:
Town/city of account holder:	Country of account holder:
Name of Bank/Giro:	Town/city of Bank/Giro:
Country of Bank/Giro:	BIC code:
Reference:	

<input type="checkbox"/>	Cheque
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Name:	Address:
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Details required for the relief at source/refund¹

Name, address and domicile of the paying company	Payable date	Number of (dividend) coupons	Gross amount of the dividend in €	Amount of tax for which relief at source /refund ¹ is claimed in €
		Total	€	€

Signature and declaration of the applicant

The applicant certifies that

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends¹;
- he/she had, has or will have no permanent establishment or a fixed base in the Netherlands¹; and
- he/she satisfies all other conditions set in the Convention that apply to the relief at source/refund¹.

Date:

Signature:

¹ Delete as necessary.

Declaration of the tax authority of the place of residence of the applicant

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and _____.

Official stamp:

Date:

Signature:

IB 92 - 2Z*1PL ENG Universeel

Appendix 5 (cont). Application for (Partial) Relief from or Refund of Dutch Dividend Tax - Universal form IB 92 (for information only)

Copy for the Netherlands tax authority

APPLICATION FOR (PARTIAL) RELIEF AT SOURCE FROM OR REFUND OF NETHERLANDS DIVIDEND TAX

by virtue of the Convention for the avoidance of double taxation between the Netherlands and _____ (Please state country of residence)

Details of the applicant

Name:	Initials:
Date of birth:	Tax registration number:
Address:	Postal code:
Town/city:	Country:
Telephone number:	E-mail address:

Details required for the payment of the refund

(IBAN) account no.:	Account holder:
Town/city of account holder:	Country of account holder:
Name of Bank/Giro:	Town/city of Bank/Giro:
Country of Bank/Giro:	BIC code:
Reference:	

<input type="checkbox"/>	Cheque
--------------------------	--------

Name:	Address:
-------	----------

Details required for the relief at source/refund¹

Name, address and domicile of the paying company	Payable date	Number of (dividend) coupons	Gross amount of the dividend in €	Amount of tax for which relief at source /refund ¹ is claimed in €
		Total	€	€

Signature and declaration of the applicant

The applicant certifies that

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends¹;
- he/she had, has or will have no permanent establishment or a fixed base in the Netherlands¹; and
- he/she satisfies all other conditions set in the Convention that apply to the relief at source/refund¹.

Date:

Signature:

¹ Delete as necessary.

Declaration of the tax authority of the place of residence of the applicant

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and _____.

Official stamp:

Date:

Signature:

IB 92 - 2Z*1PL ENG Universeel

Appendix 5 (cont). Application for (Partial) Relief from or Refund of Dutch Dividend Tax - Universal form IB 92 (for information only)

EXPLANATION ACCOMPANYING FORM IB 92 UNIVERSEEL

Instructions for the completion and processing of form IB 92

In most of the tax conventions that have been concluded by the Netherlands, as far as withholding tax on dividend is concerned, a distinction is made between 'portfolio dividends' (also referred to as investment dividends) and 'participation dividends' (see the section on participation dividends). All further uses of the word 'dividend' refer to portfolio dividend. Dutch dividend tax of 25% is withheld from the income (the dividend) of Dutch shares, 'jouissance' rights and certain loans (including profit-sharing bonds with a term of more than 10 years). You can use the IB 92 form to apply for a (partial) relief at source from or refund of Dutch dividend tax. One condition is that the country you live in has signed a tax convention with the Netherlands and that the tax administration of your country of residence certifies that you are a resident of that country. Below follows information on when you can use the IB 92 form and how you should complete it.

General

The Netherlands has concluded conventions for the avoidance of double taxation with a great number of countries (see the list of treaty countries). If you are a resident of a country with which the Netherlands has signed such a convention, you can apply for a (partial) relief at source from or refund of Dutch dividend tax. To obtain this (partial) relief at source from or refund of dividend tax you must use form IB 92, that consists of two copies, unless you are a resident of Aruba, Belgium, France, the Netherlands Antilles, Switzerland or the United States of America. For those living in these countries, separate forms are available from the Belastingdienst/Centrum voor facilitaire dienstverlening, Afdeling Logistiek reprografisch centrum, P.O. Box 1314, 7301 BN Apeldoorn, the Netherlands.

'Remittance base'

A number of countries only impose taxes on certain dividends if these are actually received in the taxpayer's country of residence or remitted to the country of residence and on these grounds are subject to tax (the 'remittance base' requirement). For that reason, in its conventions with those countries, the Netherlands has included a provision stating that in cases of this kind the Netherlands only refunds dividend tax if the dividends have actually been remitted to the other country, or have been received there. The conventions in question are those with *Great Britain and Northern Ireland, Ireland, Israel, Japan, Malaysia, Malta and Singapore*. Residents of the aforementioned countries to whom the 'remittance base' provision applies must use the form IB 93 Universeel.

Application for relief at source

In the case of an application for relief at source, when the dividend is paid, the percentage that is exempt on the grounds of the tax convention with your country of residence is taken into account. You must fill in and sign form IB 92 in duplicate for each dividend payment you receive. Then you must send the two completed, signed copies of the form to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence, keep one copy and return the other to you. You must submit the copy that is returned to you when collecting your dividend. When provided with the form accompanied by the declaration of the place of residence, the person paying the dividend (generally a bank) is entitled to withhold dividend tax up to the percentage laid down in the tax convention concluded between the Netherlands and your country of residence.

Application for refund

An application for refund is possible if the dividend has already been collected and if 25% dividend tax has been withheld in accordance with the dividend statement. A refund application can include a number of dividend payments from one or more entities (companies/firms) on one IB 92 form. You must fill in and sign form IB 92 in duplicate and then send it to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence, keep one copy and return the other to you. You must submit the copy that is returned to you:

- if the income was paid out by a person (the company itself, or a bank or other agent), resident or domiciled in the Netherlands who has issued a dividend statement referred to in Article 9 of the Dividend Tax Act of 1965; to such person resident or domiciled in the Netherlands; this person will send on the application to the Belastingdienst/Limburg/kantoor Buitenland, P.O. Box 2865, 6401 DJ Heerlen, the Netherlands; the amount to be refunded will be paid to the aforementioned person, for your account;
- if the income was paid out by a person (bank or other agent) not resident or domiciled in the Netherlands; directly to the Belastingdienst/Limburg/kantoor Buitenland, P.O. Box 2865, 6401 DJ Heerlen, the Netherlands, enclosing the dividend statement(s) or other documents showing that you have received the dividends and that dividend tax has been withheld.

No entitlement to relief at source from or refund of dividend tax

Residents of *Morocco and Thailand* may not be exempted from or apply for the refund of Dutch dividend tax because the Netherlands may levy 25% dividend tax by virtue of the tax convention with these countries.

Information concerning the applicant

In this section you must enter personal details or, in the case of an entity (company/firm) information relating to that entity (company/firm).

Information required for paying the amount to be refunded

You only need to complete this section if you are applying for a dividend tax refund.

(IBAN) account number

Please fill in your bank or giro account number here.

A fee will be charged for transferring a refund to an account number with a bank that is not domiciled in the Netherlands. Each bank maintains different charges; these are often deducted by the bank from the amount that is refunded. This means that the sum transferred to your account could be lower than the amount of tax that has been refunded.

Please contact your bank for more information about these costs. Since 1 July 2003, it has been possible to use the International Bank Account Number (IBAN) when making international money transfers within Europe. The list of treaty countries provided with this explanation shows which European countries use this system. Using the IBAN account number means that payments can be made faster. For a number of countries, bank charges for payments up to € 12,500 are lower. However, your bank's BIC code must be known.

This explanation will tell you what the BIC code stands for a little further on. Please contact your bank for information on your IBAN account number and BIC code.

Cheque

In addition to transferring the dividend tax refund to a bank or giro account, you can also receive it by cheque. However, as a rule, cheques take longer to process than a refund transferred by a bank or giro. Moreover, the costs of cashing a cheque are much higher. If you do decide to receive the refund by cheque, place a cross in the cheque section and fill in the name and address that should appear on the cheque.

Account holder

The name of the person to whom the amount to be refunded should be transferred.

Account holder: town/city

The town or city where the person to whom the amount is to be refunded lives.

Account holder: country

The country of residence where the person to whom the amount to be refunded lives.

Name of bank/giro

The name of the bank or giro where the account is held.

Bank/giro: town/city

The town or city in which the bank or giro service where the account is held is domiciled.

Bank/giro: country

The country in which the bank or giro service where the account is held is domiciled.

BIC code

Each bank has a BIC code comprising a combination of 8 or 11 letters and numbers. You must always fill in the BIC code also when you have an ordinary account number, not an IBAN account number.

Reference

You can decide on the description (reference) that will be given on the *decision in response* to your application for a tax refund. You can use a maximum of 20 letters and/or numbers in the reference.

Information required for the relief at source/refund

You must *only* give the gross amount of the dividends and the amount for which you have applied for a relief at source or refund, in Euros.

If you are applying for a dividend tax refund, state the dividend, without deducting the *withheld* dividend tax in the section "gross amount of dividend".

In the section "amount of tax for which relief at source/refund is claimed", state the amount of dividend tax for which you are claiming a relief at source or refund.

If there is insufficient space for all dividends on form IB 92, you can list them on a separate sheet, and enclose it with the form.

Applicant's signature and declaration

Besides the conditions listed in the declaration, you must also meet the other conditions laid down in the convention. You meet the other conditions if you did *not* obtain the securities in which regard the dividend/dividends was/were paid by virtue of any contract, option or arrangement under which you have agreed or might be obliged to resell or transfer the securities or to resell or transfer similar securities. If you meet the conditions laid down in the declaration and the other conditions contained in the convention, you need to fill in the date and sign this section.

Confirmation of place of residence

This section is intended for the tax administration of *your country of residence*.

Signing of the form by an authorised representative

If an authorised representative signs the form, an authorisation relating to the authorised representative must be enclosed unless the authorised representative has been provided with a general licence granting him the power to sign forms on behalf of his clients by the Belastingdienst/Limburg/kantoor Buitenland.

Obtaining forms

Copies of this form and of form IB 93 can be obtained as follows:

- downloaded from the tax administration website: www.belastingdienst.nl
- from the Apeldoorn office of the tax administration (Belastingdienst/Centrum voor facilitaire dienstverlening/Afdeling Logistiek reprografisch centrum):
 - * E-mail address Lrc.apeldoorn@riscali.nl
 - * P.O. Box 1314, 7301 BN Apeldoorn
 - * telephone 055-5282016.

Copy of the form IB 92 Universeel

We would advise making a photocopy of your completed, signed form IB 92 Universeel before sending it in.

Appendix 5 (cont). Application for (Partial) Relief from or Refund of Dutch Dividend Tax - Universal form IB 92 (for information only)

Overview of treaty countries, relief at source/refund dividend tax (percentage of gross dividend) (RRP) and the term within which the refund must have been claimed (in years) (T)

Treaty country	RRP	T	Treaty country	RRP	T	Treaty country	RRP	T
Argentina (*7)	10%	3	Israel	10%	5	Pakistan	5%	3
Armenia (*8)	10%	3	Italy (*2)	10%	5	Poland (*2)	10%	3
Aruba	10%	5	Japan (*9)	10%	5	Portugal (*2)	15%	3
Australia	10%	3	Yugoslavia (*4)	10%	5	Rumania	10%	3
Bangladesh	10%	4	Kazakhstan	10%	3	Russian Federation	10%	2
Belarus	10%	3	Kuwait (*11)	15%	3	Singapore (*9)	10%	3
Belgium (*2)	10%	3	Korea	10%	5	Slovakia (*1)	15%	3
Brazil	10%	5	Croatia	10%	3	Soviet Union (*4)	10%	5
Bulgaria	10%	3	Latvia	10%	3	Spain (*2)	10%	4
Canada	10%	3	Lithuania	10%	3	Sri Lanka	10%	3
China	15%	3	Luxembourg (*2)	10%	3	Surinam	5%	5
Denmark (*2)	10%	3	Macedonia	10%	3	Taiwan (*5)	15%	5
Germany (*2)	10%	5	Malawi (*6)	25%	5	Thailand	0%	3
Egypt	10%	3	Malaysia	10%	3	Czech Republic (*1)	15%	3
Estonia	10%	3	Malta (*9)	10%	3	Tunisia	5%	3
Philippines	10%	2	Morocco	0%	3	Turkey	5%	5
Finland	10%	5	Mexico	10%	3	Venezuela	15%	2
France (*2)(*9)	10%	3	Moldova	10%	3	United States	10%	3
Georgia (*10)	10%	3	Mongolia	10%	5	Vietnam	10%	3
Greece (*2)	10%	3	Netherl. Antilles	10%	5	Zambia (*9)	10%	6
Great Britain and Northern Ireland (*2)	10%	6	New Zealand	10%	5	Zimbabwe (*9)	5%	3
Hungary (*1)	10%	5	Nigeria (*12)	10%	3	South Africa	10%	3
Ireland (*2)(*10)	10%	6	Norway (*1)	10%	5	Sweden (*2)	10%	3
Iceland (*1)	10%	3	Ukraine	10%	3	Switzerland(*2)(*13)	10%	2
India	10%	3	Uzbekistan	10%	3			
Indonesia 2002	15%	3	Austria (*2)(*10)	10%	3			

(*1) Country where the IBAN account number is used.

(*2) Country where the IBAN account number is used and in combination with the BIC code for payments up to € 12,500 the charges applicable to payment transactions are lower.

(*3) Convention applies to Bosnia-Herzegovina, the Federal Republic of Yugoslavia (Serbia including Kosovo and Montenegro) and Slovenia.

(*4) Convention applies to former parts of the Soviet Union, with the exception of Azerbaijan and those former parts of the Soviet Union subject to a new Convention.

(*5) Although the Agreement for the avoidance of double taxation signed on 27 February 2001 by the Taipei Representative Office in the Netherlands and the Netherlands Trade and Investment Office in Taipei is not an official tax agreement, this Agreement, can be considered a Tax Agreement concluded between the Netherlands and Taiwan.

(*6) Exchange of memorandums between the Netherlands and Malawi dated 7 and 18 June 1969 on the application of the Netherlands-Britain tax agreement of 15 October 1948.

(*7) Income from profit-sharing bonds is subject to a treaty percentage of 12 and the relief at source/refund percentage is 13.

(*8) Income from profit-sharing bonds is subject to a treaty percentage of 5 and the relief at source/refund percentage is 20.

(*9) Income from profit-sharing bonds is subject to a treaty percentage of 10 and the relief at source/refund percentage is 15.

(*10) Income from profit-sharing bonds is subject to a treaty percentage of 0 and the relief at source/refund percentage is 25.

(*11) Persons residing in Kuwait and in a third country are subject to a treaty percentage of 25 and the relief at source/refund percentage is 0.

(*12) Income from profit-sharing bonds is subject to a treaty percentage of 12.5 and the relief at source/refund percentage is 12.5.

(*13) Income from profit-sharing bonds is subject to a treaty percentage of 5 and the relief at source/refund percentage is 20. Dividends paid on shares belonging to a substantial interest are subject to a treaty percentage of 25 and the refund percentage is 0.

Participation dividends

Form IB 92 must not be used to obtain (partial) relief at source or refund of Dutch dividend tax on participation dividends. Participation dividends are usually involved when a foreign company on shares has at least 10% or 25% of the capital of a Dutch company. A form is not required to obtain this (partial) relief at source or refund, with the exception of the Tax Regulation for the Kingdom and the tax conventions signed with Luxembourg and Singapore. The foreign company concerned may contact the Dutch company paying the dividend and lodging the application for relief at source or refund with the competent tax inspector.

Netherlands - Appendices

Appendix 6. Application for (Partial) Refund of Dutch Dividend Tax - Universal form IB 93 (for information only)

Copy for the tax authority in the country of residence

APPLICATION FOR (PARTIAL) REFUND OF NETHERLANDS DIVIDEND TAX

by virtue of the Convention for the avoidance of double taxation between the Netherlands and _____ (Please state country of Residence).

Details of the applicant

Name:	Initials:
Date of birth:	Tax registration number:
Address:	Postal code:
Town/city:	Country:
Telephone number:	E-mail address:

Details required for the payment of the refund

(IBAN) account no.:	Account holder:
Town/city of account holder:	Country of account holder:
Name of Bank/Giro:	Town/city of Bank/Giro:
Country of Bank/Giro:	BIC code:
Reference:	

<input type="checkbox"/>	Cheque
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Name:	Address:
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Details required for the refund

Name, address and domicile of the paying company	Payable date	Number of dividend coupons	Gross amount of the dividend (before tax)	Amount of tax withheld	Net amount of the dividend (after tax)	Amount remitted to or received in the country of residence and date receipt in the country of residence	Amount of tax for which refund is claimed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			€	€	€	€	€
Date of the form stating a previous remittance from the dividend or dividends mentioned above:					Total	€	€

Signature and statement of the applicant

The applicant certifies that

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends¹;
- the dividend or dividends has/have been remitted to his/her country of residence and subjected to taxation in that country¹;
- he/she had no permanent establishment or a fixed base in the Netherlands¹; and
- he/she satisfies all other conditions set in the Convention that apply to the refund¹.

Date:

Signature:

¹ Delete as necessary.

Declaration of the tax authority of the place of residence of the applicant

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and _____.

Official stamp:

Date:

Signature:

IB 93 - 2Z*1PL ENG Universeel

Appendix 6 (cont). Application for (Partial) Refund of Dutch Dividend Tax - Universal form IB 93 (for information only)

Copy for the Netherlands tax authority

APPLICATION FOR (PARTIAL) REFUND OF NETHERLANDS DIVIDEND TAX

by virtue of the Convention for the avoidance of double taxation between the Netherlands and _____ (Please state country of Residence).

Details of the applicant

Name:	Initials:
Date of birth:	Tax registration number:
Address:	Postal code:
Town/city:	Country:
Telephone number:	E-mail address:

Details required for the payment of the refund

(IBAN) account no.:	Account holder:
Town/city of account holder:	Country of account holder:
Name of Bank/Giro:	Town/city of Bank/Giro:
Country of Bank/Giro:	BIC code:
Reference:	

<input type="checkbox"/>	Cheque
--------------------------	--------

Name:	Address:
-------	----------

Details required for the refund

Name, address and domicile of the paying company	Payable date	Number of dividend coupons	Gross amount of the dividend (before tax)	Amount of tax withheld	Net amount of the dividend (after tax)	Amount remitted to or received in the country of residence and date receipt in the country of residence	Amount of tax for which refund is claimed
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			€	€	€	€	€
Date of the form stating a previous remittance from the dividend or dividends mentioned above:					Total	€	€

Signature and statement of the applicant

The applicant certifies that

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends¹;
- the dividend or dividends has/have been remitted to his/her country of residence and subjected to taxation in that country¹;
- he/she had no permanent establishment or a fixed base in the Netherlands¹; and
- he/she satisfies all other conditions set in the Convention that apply to the refund¹.

Date:

Signature:

¹ Delete as necessary.**Declaration of the tax authority of the place of residence of the applicant**

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and _____.

Official stamp:

Date:

Signature:

IB 93 - 2Z*1PL ENG Universeel

Netherlands - Appendices

Appendix 6 (cont). Application for (Partial) Refund of Dutch Dividend Tax - Universal form IB 93 (for information only)

EXPLANATION ACCOMPANYING FORM IB 93 UNIVERSEEL

Instructions for the completion and processing of form IB 93

Dutch dividend tax of 25% is withheld from the income (dividend) of Dutch shares, 'jouissance' rights and certain loans (including profit-sharing bonds with a term of more than 10 years), the dividend (so-called portfolio dividend). You can use the IB 93 form to apply for a (partial) refund of Dutch dividend tax. One condition is that the country you live in has signed a tax convention with the Netherlands and that the tax administration of your country of residence certifies that you are a resident of that country and also that you are subject to taxation in your country of residence on the dividend you received in or remitted to that country. Below follows information on when you can use the IB 93 form and how you should complete it.

'Remittance base'

A number of countries only impose taxes on certain dividends if these are actually received in the taxpayer's country of residence or remitted to the country of residence and on these grounds are subject to taxation (the 'remittance base' requirement). As far as the right to levy tax has been assigned to that country of residence by virtue of a convention, taxation may be avoided by not remitting the dividends to that country. For that reason, in its conventions with those countries, the Netherlands has included a provision stating that in cases of this kind the Netherlands only refunds dividend tax if the dividends have actually been remitted to the other country, or have been received there. The conventions in question are those with *Great Britain and Northern Ireland, Ireland, Israel, Japan, Malaysia, Malta, Singapore and Thailand*.

General

If you are a resident of one of the countries referred to above and under the tax legislation of your country of residence you are only subject to taxation on your Dutch dividends that have been remitted to or received in your country of residence, you may lodge an application for (partial) refund of Dutch dividend tax. To obtain this (partial) refund of dividend tax you must use form IB 93, that consists of two copies.

Application for a refund

An application for a tax refund is possible if you have received the dividend in your country of residence or have remitted the dividend to your country of residence and if 25% dividend tax has been withheld in accordance with the dividend statement. A tax refund application can include a number of dividend payments from one or more entities (companies/firms) on a one IB 93 form. The IB 93 form must be completed in duplicate, signed, and then sent to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence. It also certifies that the dividends have been remitted to or received in your country of residence and have been subjected to taxation in the country concerned, keeps one copy and returns the other to you. You must submit the copy that is returned to you to the Dutch tax administration at Belasting-dienst/Limburg/kantoor Buitenland, P.O. Box 2865, 6401 DJ Heerlen, the Netherlands, enclosing the dividend statement(s) or other documents indicating that you have received the dividends and that dividend tax has been withheld.

No entitlement to refund of dividend tax

Residents of *Thailand* may not apply for the refund of Dutch dividend tax because the Netherlands may levy 25% dividend tax by virtue of the tax convention with that country.

Information concerning the applicant

In this section you must enter personal details or, in the case of an entity (company/firm) information relating to that entity (company/firm).

Information required for paying the amount to be refunded

You must always complete this section if you are applying for a dividend tax refund.

(IBAN) account number

Please fill in your bank or giro account number here.

A fee will be charged for transferring a refund to an account number with a bank that is not domiciled in the Netherlands. Each bank maintains different charges; these are often deducted by the bank from the amount that is refunded. This means that the sum transferred to your account could be lower than the amount of dividend tax that has been refunded.

Please contact your bank for more information about these costs.

Since 1 July 2003, it has been possible to use the International Bank Account Number (IBAN) when making international money transfers within Europe. The list of convention countries provided with this explanation shows which European countries use this system. Using the IBAN account number means that payments can be made faster. For a number of countries, bank charges for payments up to € 12,500 are lower. However, your bank's BIC code must be known. This explanation will tell you what the BIC code stands for a little further on. Please contact your bank for information on your IBAN account number and BIC code.

Cheque

In addition to transferring the dividend tax refund to a bank or giro account, you can also receive it by cheque. However, as a rule, cheques take longer to process than a refund transferred by a bank or giro. Moreover, the costs of cashing a cheque are much higher. If you do decide to receive the refund by cheque, place a cross in the cheque section and fill in the name and address that should appear on the cheque.

Account holder

The name of the person to whom the amount to be refunded should be transferred.

Account holder: town/city

The town or city where the person to whom the amount to be refunded lives.

Account holder: country

The country of residence where the person to whom the amount to be refunded lives.

Name of bank/giro

The name of the bank or giro where the account is held.

Bank/giro: town/city

The town or city in which the bank or giro service where the account is held is domiciled.

Bank/giro: country

The country in which the bank or giro service where the account is held is domiciled.

BIC code

Each bank has a BIC code comprising a combination of 8 or 11 letters and numbers. You must always fill in the BIC code also when you have an ordinary account number, not an IBAN account number.

Reference

You can decide on the description (reference) that will be given on the decision in response to your application for a tax refund. You can use a maximum of 20 letters and/or numbers in the reference.

Information required for the refund

Please state in column:

- (a) the date on which the dividend or dividends has/have been paid;
- (b) the number of dividend coupons;
- (c) the gross amount of the dividend or the dividends in Euros before deduction of dividend tax;
- (d) the amount of dividend tax in Euros withheld from the dividend or dividends;
- (e) the net amount of the dividend or the dividends in Euros after deduction of dividend tax;
- (f) the amount of the dividend or the dividends in Euros remitted to or received in your country of residence;
- (g) the amount of dividend tax in Euros for which you claim a refund.

If there is insufficient space for all dividends on form IB 93, you can list them on a separate sheet, and enclose it with the form.

If a previous remittance was made from the same dividend, you must state the date of the previous form IB 93 in the appropriate box on this form.

Example

The rate of Dutch dividend tax is 25%. Under the tax convention signed between the Netherlands and your country of residence, this percentage is reduced to 15, which entitles you to a 10% refund.

To determine the amount to be refunded, you must convert the amount of the dividend that you received in your country of residence, as stated in column (f), to a gross amount before applying the percentage of the reduction to be taken into account under the terms of the convention. If a gross dividend of € 1,000 was received - column (c) - subject to 25% or € 250 - column (d) - deduction, resulting in a net amount of dividend of € 750 - column (e) - from which € 450 was remitted to your country - column (f) - , you can lodge an application for a refund up to the amount equal to 10% of 100/75 x € 450 or € 60 - column (g).

Applicant's signature and declaration

Besides the conditions listed in the declaration, you must also meet the other conditions laid down in the convention. You meet the other conditions if you did not obtain the securities in which regard the dividend/dividends was/were paid by virtue of any contract, option or arrangement under which you have agreed or might be obliged to resell or transfer the securities or resell or transfer similar securities.

If you meet the conditions laid down in the declaration and the other conditions contained in the convention, you need to fill in the date and sign this section.

Confirmation of place of residence

This section is intended for the tax administration of your country of residence.

Signing of the form by an authorised representative

If an authorised representative signs the form, an authorisation relating to the authorised representative must be enclosed unless the authorised representative has been provided with a general licence granting him the power to sign forms on behalf of his clients by the Belasting-dienst/Limburg/kantoor Buitenland.

Obtaining forms

Copies of this form and of form IB 92 can be obtained as follows:

- downloaded from the tax administration website: www.belastingdienst.nl
- from the Apeldoorn office of the tax administration (Belastingdienst/Centrum voor facilitaire dienstverlening/Afdeling Logistiek reprografisch centrum):
 - * E-mail address lrc.apeldoorn@triscali.nl
 - * P.O. Box 1314, 7301 BN Apeldoorn
 - * telephone 055-5282016.

Copy of form IB 93 Universeel

We would advise making a photocopy of your completed, signed form IB 93 Universeel before sending it in.

Term within which the application for a refund must be lodged

Residents of Great Britain and Northern Ireland and Ireland must lodge their applications for a refund within a term of six years following the expiry of the calendar year in which dividend tax has been withheld. For residents of Israel and Japan this term is five years and a three year term applies to residents of Malaysia, Malta and Singapore.

Appendix 6 (cont). Application for (Partial) Refund of Dutch Dividend Tax - Universal form IB 93 (for information only)

Overview of treaty countries, refund dividend tax (percentage of gross dividend) (RP) and the term within which the refund must have been claimed (in years) (T)

Treaty country	RP	T	Treaty country	RP	T	Treaty country	RP	T
Great Britain and Northern Ireland (*1)	10%	6	Japan (*3)	10%	5	Singapore (*3)	10%	3
Ireland (*1)(*2)	10%	6	Malaysia	10%	3	Thailand	0%	3
Israel	10%	5	Malta (*3)	10%	3			

(*1) Country where the IBAN account number is used and in combination with the BIC code for payments up to € 12,500 the charges applicable to payment transactions are lower.

(*2) Income from profit-sharing bonds is subject to a treaty percentage of 0 and the refund percentage of 25.

(*3) Income from profit-sharing bonds is subject to a treaty percentage of 10 and the refund percentage of 15.

August 2014
A - 15

Appendix 7 (cont). Application for Partial Relief at Source or Refund of Dutch Dividend Tax - country-specific form - Belgium (for information only)

Aanwijzingen voor de invulling en verdere behandeling van het formulier "IB 92 BEL"

1. Wordt het formulier gebezigd voor een verzoek om gedeeltelijke **vrijstelling van dividendbelasting bij de uitbetaling van de opbrengst**, dan moet voor iedere betalende vennootschap een afzonderlijk formulier worden gebruikt, wordt het gebezigd voor een verzoek om **teruggaaf van ingehouden dividendbelasting**, dan kunnen door meer dan één vennootschap betaalde opbrengsten op één formulier worden opgenomen.
2. Ingevolge de Overeenkomst tussen Nederland en België tot het vermijden van dubbele belasting is een inwoner van België gerechtigd tot vermindering van Nederlandse dividendbelasting van 25% tot 15% indien het gaat om opbrengst van aandelen of winstbewijzen, en van 25% tot 10% indien het gaat om opbrengst van winstdelende obligaties.
3. De vermindering wordt in het algemeen verleend bij wege van (gedeeltelijke) vrijstelling aan de bron bij de uitbetaling van de opbrengst. **Slechts indien de verzoeker niet in de gelegenheid is geweest** vrijstelling aan de bron te vragen, is hij gerechtigd tot teruggaaf van de te veel ingehouden belasting. In dat geval dient hij zich voorgedaan hebbende verhandelende omstandigheden te vermelden onder nr. 8 op het formulier (Opmerkingen). Het formulier is zo ingericht dat het zowel voor een verzoek om vrijstelling als voor een verzoek om teruggaaf kan worden gebezigd.
4. In beide gevallen dienen, na invulling van het formulier, het eerste en tweede exemplaar daarvan als één geheel te worden aangeboden aan de bevoegde Hoofdcontroleur of Leider van het Centraal Taxatiekantoor der directe belastingen, die de vereiste verklaring op het eerste exemplaar zal stellen en dit aan de verzoeker zal teruggeven, onder achterhouding van het tweede exemplaar.
 - (a) Indien het gaat om een verzoek om **vrijstelling aan de bron**, dient de verzoeker het van een verklaring voorziene exemplaar over te leggen bij de inning van de opbrengst. De persoon die het dividend uitbetaalt (in de regel een bank), is, onder inname van het aan hem overgelegde van een verklaring voorziene exemplaar, gerechtigd dividendbelasting in te houden tot niet meer dan het in de Overeenkomst vastgelegde percentage.
 - (b) Indien het gaat om een verzoek om **teruggaaf van ingehouden belasting**, dient het van een verklaring voorziene exemplaar te worden gezonden –
 - (i) indien de opbrengst werd uitbetaald door een **in Nederland wonende of gevestigde persoon** (de vennootschap zelf, of een bank of andere tussenpersoon), **die een in artikel 9 van de Wet op de dividendbelasting 1965 bedoelde dividendnota heeft afgegeven:**

aan die in Nederland wonende of gevestigde persoon; deze zendt het verzoek door naar de Belastingdienst/Particulieren/Ondernemingen buitenland Postbus 2865, 6401 DJ Heerlen; het terug te geven bedrag zal aan de bovenvermelde persoon, voor rekening van de verzoeker, worden betaald.
 - (ii) indien de opbrengst werd uitbetaald door een **niet** in Nederland wonende of gevestigde persoon (bank etc.):

rechtstreeks aan de Belastingdienst/Particulieren/Ondernemingen buitenland, Postbus 2865, 6401 DJ Heerlen; de verzoeker dient in dit geval aan te geven op welke wijze en naar welk adres het terug te geven bedrag moet worden overgemaakt.
5. Verzoeken om teruggaaf moeten zijn vergezeld van de dividendnota (of een gewaarmerkt, afschrift daarvan), die werd afgegeven met betrekking tot de in het verzoek vermelde opbrengst; dan wel door enig ander bewijsstuk, zoals een verklaring van inhouding van belasting. Uit het bewijsstuk moet blijken (a) de desbetreffende opbrengst en (b) dat de terug te geven belasting ten laste van de verzoeker werd ingehouden.
6. Kan de verzoeker niet alle op het formulier afgedrukte verklaringen bevestigen, doch is hij niettemin van mening dat hij ingevolge de Overeenkomst aanspraak heeft op vermindering van belasting, dan dient hij onder nr. 8 (Opmerkingen) de zich voordoende bijzondere omstandigheden te vermelden en zijn verzoek toe te lichten. In zulk een geval kan het formulier echter **uitsluitend** worden gebezigd voor een verzoek om **teruggaaf van ingehouden belasting**. Indien het formulier wordt gebezigd voor een verzoek om vrijstelling bij de uitbetaling van de opbrengst, wordt het ongedig als de er op afgedrukte verklaringen niet zonder voorbehoud worden bevestigd.
7. Verzoeken om teruggaaf van belasting moeten bij de Belastingdienst/Particulieren/Ondernemingen buitenland te Heerlen zijn ingediend binnen een tijdvak van twee jaren na het einde van het kalenderjaar waarin de belasting is geheven.
8. Dit formulier moet **niet** worden gebezigd voor het verkrijgen van vermindering van belasting, zoals voorzien in artikel 10, § 2, 1^o, van de Overeenkomst (vermindering van de belasting tot 5%, in die gevallen waarin een Belgische vennootschap op aandelen onmiddellijk ten minste 25% bezit van het kapitaal van een Nederlandse vennootschap). Voor het verkrijgen van deze vermindering is niet het gebruik van een formulier voorgeschreven. De belanghebbende Belgische vennootschap kan zich wenden tot de Nederlandse vennootschap die het dividend betaalt, en die het verzoek tot vrijstelling of teruggaaf overlegt aan de bevoegde eenheid van de Belastingdienst.
9. Exemplaren van dit formulier zijn verkrijgbaar bij de Belastingdienst/Centrum voor facilitaire dienstverlening, Logistiek reprografisch centrum, Postbus 1314, 7301 BN Apeldoorn, of bij het Centraal Taxatiekantoor Brussel "Buitenland", Jan Jacobsplein 10, B-1000 Brussel.

Notice explicative sur la manière de remplir la formule "IB 92 BEL" et sur la procédure à suivre

1. Si la formule est utilisée pour demander l'**exonération partielle de l'impôt sur les dividendes lors du paiement des revenus**, une formule distincte doit être employée pour chaque société débitrice: s'il s'agit d'une **demande de remboursement de l'impôt retenu sur les dividendes**, les revenus attribués par plusieurs sociétés débitrices peuvent être repris sur une seule formule.
2. En vertu de la Convention tendant à éviter les doubles impositions entre les Pays-Bas et la Belgique, un résident de la Belgique a droit à la réduction de l'impôt néerlandais sur les dividendes de 25 p.c. à 15 p.c. s'il s'agit de revenus d'actions ou de bons de jouissance, et de 25 p.c. à 10 p.c. s'il s'agit de revenus d'obligations participantes.
3. La réduction est généralement accordée par voie d'exonération partielle à la source lors du paiement des revenus. La requérant ne peut obtenir le remboursement de l'impôt perçu en trop **que s'il n'a pas eu l'occasion de demander l'exonération à la source**. Dans ce cas, il doit mentionner au n° 8 de la formule (Remarques) les circonstances qui l'en ont empêché. La formule est conçue de façon à pouvoir être utilisée aussi bien pour une demande d'exonération à la source que pour une demande de remboursement.
4. Dans les deux cas, les premier et second exemplaires de la formule, après avoir été remplis, doivent être présentés ensemble au Contrôleur en chef ou au Dirigeant du Bureau central de taxation des contributions directes du ressort du requérant; ce fonctionnaire appose l'attestation requise sur le premier exemplaire (à remettre au requérant) et conserve le second exemplaire.
 - (a) S'il s'agit d'une **demande d'exonération à la source**, le requérant doit présenter l'exemplaire revêtu de l'attestation au moment de l'encaissement des revenus. La personne qui paie le dividende (généralement une banque) est autorisée, en retenant l'exemplaire revêtu de l'attestation qui lui est présenté, à retenir l'impôt sur les dividendes au taux fixé par la Convention.
 - (b) Quand il s'agit d'une **demande de remboursement de l'impôt retenu**, l'exemplaire revêtu de l'attestation doit être envoyé:
 - (i) si les revenus ont été payés par **une personne résidente ou établie aux Pays-Bas** (la société même, une banque ou une autre intermédiaire) **qui a délivré un relevé des dividendes visé à l'article 9 de la loi de 1965 relative à l'impôt sur les dividendes**:

à cette personne résidente ou établie aux Pays-Bas; ladite personne transmet la demande à "Belastingdienst/Particulieren/Ondernemingen buitenland" Boite Postale 2865, 6401 DJ Heerlen; le trop-perçu sera remboursé - à la personne susdite pour le compte du requérant;
 - (ii) si les revenus ont été payés par une personne qui **n'est pas** résidente des Pays-Bas ou qui **n'y est pas** établie (banque etc.):

directement à "Belastingdienst/Particulieren/Ondernemingen buitenland", Boite Postale 2865, 6401 DJ Heerlen; dans ce cas, requérant doit indiquer de quelle manière et à quelle adresse le trop-perçu doit être remboursé.
5. Les demandes de remboursement doivent être accompagnées du relevé des dividendes (ou d'une copie certifiée conforme) délivré en ce qui concerne les revenus mentionnés dans la demande, ou encore par toute autre pièce justificative telle qu'une attestation de retenue de l'impôt. La pièce justificative doit mentionner (a) les revenus concernés et (b) que l'impôt à rembourser a été retenu à charge du requérant.
6. Si le requérant ne peut certifier toutes les déclarations reprises à la formule mais estime néanmoins qu'il a droit en vertu de la Convention à la réduction de l'impôt, il doit mentionner au n° 8 (Remarques) les circonstances particulières qui se sont présentées et expliciter sa demande. En pareil cas, la formule **ne peut être utilisée que pour solliciter le remboursement de l'impôt retenu**. Si la formule est utilisée pour demander l'exonération lors du paiement des revenus, elle n'est valable que si les déclarations y figurant sont certifiées sans réserve.
7. Les demandes de remboursement doivent être introduites auprès du "Belastingdienst/Particulieren/Ondernemingen buitenland" à Heerlen; dans un délai de deux ans à compter de l'expiration de l'année civile au cours de laquelle l'impôt a été perçu.
8. La présente formule **ne doit pas** être utilisée pour obtenir la réduction de l'impôt prévue à l'article 10, § 2, 1^o, de la Convention (réduction de l'impôt à 5 p.c., dans le cas où une société belge par actions détient directement au moins 25 p.c. du capital d'une société néerlandaise). Pour obtenir cette réduction, aucune formule n'est exigée. La société belge intéressée put s'adresser à la société néerlandaise distributrice des dividendes qui transmettra la demande d'exonération ou de remboursement à (1^{er}) "l'entité van de Belastingdienst" compétent.
9. Des exemplaires de la présente formule peuvent être obtenus auprès du "Belastingdienst/Centrum voor facilitaire dienstverlening, Logistiek reprografisch centrum", Boite Postale 1314, 7301 BN Apeldoorn, ou au Centraal Taxatiekantoor Brussel, "Buitenland", Jan Jacobsplein 10, B-1000 Bruxelles.

Appendix 8. Form IB95 FRA (for information only)

CONVENTION ENTRE LES PAYS-BAS ET LA FRANCE
TENDANT A ÉVITER LES DOUBLES IMPOSITIONS
DU 16 MARS 1973

Réduction de l'impôt néerlandais sur les dividendes
en vertu de l'article 10, paragraphe 2, litt. b,
de la Convention

DÉCLARATION COLLECTIVE

OVEREENKOMST TUSSEN NEDERLAND EN FRANKRIJK
TOT HET VERMIJDEN VAN DUBBELE BELASTING
VAN 16 MAART 1973

Vermindering van Nederlandse dividendbelasting
op grond van artikel 10, 2e lid, letter b,
van de Overeenkomst

COLLECTIEVE VERKLARING

Fra

N° 5123

1er exemplaire
à conserver à la
disposition de
l'Administration
fiscale française

Avant de remplir la présente formule lire la notice explicative à la dernière page

L'établissement soussigné

De ondertekenende instelling

(dénomination – en capitales) (naam – in blokletters)

succursale ou agence à

bijkantoor of agentschap te

(adresse complète – volledig adres)

déclare :

- 1 – qu'il entre dans les prévisions de la loi française n° 66 - 1008 du 28 décembre 1966 relative aux relations financières avec l'étranger et des textes réglementaires pris pour son application ;
- 2 – que, à la date à laquelle les dividendes mentionnés dans le tableau figurant au verso ⁽¹⁾ ont été mis en paiement, les personnes désignées dans la première colonne de ce tableau étaient propriétaires ou usufruitières des actions génératrices des dividendes, et qu'à la même date ces personnes avaient droit aux revenus desdites actions ;
- 3 – qu'à cette date, les propriétaires ou usufruitiers des actions étaient des résidents de la France au sens de la Convention entre les Pays-Bas et la France tendant à éviter les doubles impositions du 16 mars 1973.

Pour cette raison, en ce qui concerne les dividendes mentionnés au verso, l'établissement soussigné demande l'exonération partielle de l'impôt néerlandais sur les dividendes jusqu'à concurrence des montants figurant à la dernière colonne du tableau au verso.

L'établissement soussigné déclare enfin que, à la date à laquelle les dividendes ont été mis en paiement, les titres se trouvaient sous sa garde à :

verklaart :

- 1 – dat zij voldoet aan de bepalingen van de Franse wet no. 66-1008 van 28 december 1966 betreffende de financiële betrekkingen met het buitenland en de voor de uitvoering van die wet gegeven voorschriften ;
- 2 – dat, op de datum waarop de in de tabel aan de ommezijde ⁽¹⁾ vermelde dividenden betaalbaar zijn gesteld, de in de eerste kolom van deze tabel genoemde personen eigenaar of vruchtgebruiker waren van de aandelen waarop de dividenden zijn uitgekeerd en dat deze personen op de bedoelde datum gerechtigd waren tot de opbrengsten uit die aandelen ;
- 3 – dat op deze datum de eigenaars of vruchtgebruikers van de aandelen inwoner van Frankrijk waren in de zin van de Overeenkomst tussen Nederland en Frankrijk tot het vermijden van dubbele belasting van 16 maart 1973.

Daarom verzoekt de ondertekenende instelling ter zake van de aan de ommezijde vermelde dividenden om gedeeltelijke vrijstelling van Nederlandse dividendbelasting tot de bedragen als vermeld in de laatste kolom van de tabel aan de ommezijde.

Tenslotte verklaart de ondertekenende instelling dat de effecten op de datum waarop de dividenden betaalbaar zijn gesteld zich onder haar berusting bevonden te :

(indiquer exactement le lieu – plaats nauwkeurig vermelden)

et qu'il fournit à l'Administration fiscale française le relevé prévu à l'article 57 de l'annexe II du Code Général des Impôts.

en dat zij aan de Franse belastingdienst de opgave verstrekt, voorgeschreven in artikel 57 van bijlage II bij de Code Général des Impôts.

Fait à _____, le _____ 19____
Te _____ de _____

Signature / Handtekening :

(indiquer les nom, prénoms
et qualité du signataire)

(naam, voornamen en
hoedanigheid van de
ondertekenaar vermelden)

(1) En ce qui concerne la possibilité de fournir les données requises dans une annexe distincte au lieu de les mentionner au verso, voir la Notice explicative nr. 6.

(1) Wat betreft de mogelijkheid de vereiste gegevens op een afzonderlijke bijlage te verstrekken in plaats van ze aan de ommezijde te vermelden zie men nr. 6 van de Aanwijzingen.

IB 95.2*1 PL FRA

N° 5123 – (SDNC 2044)

Appendix 9. Letter of Request to Clearstream Banking for Quick Refund of Dutch Withholding Tax

[Customer's letterhead]

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

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam,

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

Type of security (bearer share, registered share): _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Dividend payment date: _____

Our Account with Clearstream Banking was credited with the above dividend under deduction of the maximum standard rate of Dutch 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 dividend amount received, net of withholding tax: _____

We hereby request that Clearstream Banking forward our application to the Dutch depository for a quick refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between The Netherlands and beneficial owner's country of residence.

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Appendix 9 (cont). Letter of Request to Clearstream Banking for Quick Refund of Dutch Withholding Tax

Please credit the refunded withholding tax to Clearstream Banking account reference _____ upon receipt from the Dutch Tax Authorities.

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

☐ We hereby request that Clearstream Banking 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 Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Dutch Tax Authorities.

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

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach:

- The completed and signed country-specific form or a "Request to the Dutch Tax Authorities for Partial Relief at Source as prescribed in a DTT" and Certificate of Residence; and
- Other documentation as required by the Clearstream Banking procedure;

to be forwarded with our application to Clearstream Banking's Dutch depository and the Dutch Tax Authorities.

Appendix 10. Request to the Dutch Tax Authorities for Tax Refund as prescribed by a DTT

[Beneficial owner's letterhead or letterhead of Customer acting under Power of Attorney]

Belastingdienst/Centrum voor facilitaire dienstverlening
Afdeling Logistiek reprografisch centrum
PO Box 1314
7301 BN Apeldoorn
The Netherlands

Dear Sir/Madam:

We wish to make an application pursuant to the Double Taxation Convention between the Netherlands and _____, Article _____, for the repayment of withholding taxes on dividends.

The beneficial owner of the securities is as follows.

Full name of beneficial owner: _____

Legal status of beneficial owner: _____

Address (tax residence) of beneficial owner: _____

The beneficial owner claims a refund of the amount of Dutch withholding tax indicated below with respect to the dividends specified below:

Issuing company and type of security	Payment date	Number of shares	Gross amount of income	Tax Withheld (EUR)	DTT rate (%)	Refund amount (EUR)
				Total refund amount (EUR)		

The beneficial owner certifies that:

1. By virtue of the beneficial owner's title to ownership of the securities specified above on the payable date(s) specified above, the beneficial owner was, is or will be beneficially entitled to the income specified above.

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Appendix 10 (cont). Request to the Dutch Tax Authorities for Tax Refund as prescribed by a DTT

2. On the payable date(s) specified above, the beneficial owner was, is or will be a resident of country of residence within the meaning of the Netherlands - country of residence Double Taxation Convention.

3. On the payable date(s) (*tick one* box only):

☐ The beneficial owner had (has, will have) no permanent establishment or fixed base in The Netherlands.

OR

☐ The securities specified above were not (are not, will not be) effectively connected with any business carried on through the permanent establishment or with independent personal services performed from the fixed base that the beneficial owner had (has, will have) in The Netherlands.

Note: If this circumstance applies, please provide details of the permanent establishment or the fixed base, as follows:

(Trading) Name: _____

Address in The Netherlands: _____

Please transfer the withholding tax refunded to:

BNP Paribas Securities Services (BP2S), for the account number 26 6096 220 of Clearstream Banking Luxembourg, in favour of account number customer's account of customer's name and address, with the reference "tax refund".

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach the following documentation in support of this claim:

- Original certificate of tax residence of the beneficial owner of the securities and dividend;
- Power of Attorney (if the customer is signing the documentation on behalf of the beneficial owner);
- Credit Advice - payment detail voucher confirming the payment details listed above.

Appendix 11. Letter of Request to Clearstream Banking for Standard Refund of Dutch Withholding Tax

[Customer's letterhead]

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

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam:

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

Type of security (bearer share, registered share): _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Dividend payment date: _____

Our Account with Clearstream Banking with Clearstream Banking was credited with the above dividend under deduction of the maximum standard rate of Dutch 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 dividend amount received, net of withholding tax: _____

We hereby request that Clearstream Banking forward our application to the Dutch Tax Authorities for a refund of EUR _____ of withholding tax, to which the beneficial owner is entitled by virtue of the Double Taxation Treaty between The Netherlands and beneficial owner's country of residence.

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Appendix 11 (cont). Letter of Request to Clearstream Banking for Standard Refund of Dutch Withholding Tax

Please credit the refunded withholding tax to Clearstream Banking account reference _____ upon receipt from the Dutch Tax Authorities.

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

☐ We hereby request that Clearstream Banking 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 Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Dutch Tax Authorities.

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

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach:

- The completed and signed form "Refund for Foreign Corporate Bodies not Subject to any Tax on Profits"; and
- Other documentation as required by the Clearstream Banking procedure;

to be forwarded with our application to Clearstream Banking's Dutch depository and the Dutch Tax Authorities.

Appendix 12. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits (Dutch)

A Dutch copy of the form is presented - **for information purposes only** - over the following pages.

<p><i>Belastingdienst</i></p>	<p>Aangifte Dividendbelasting Teruggaaf voor buitenlandse rechtspersonen die niet aan een winstbelasting zijn onderworpen</p>
	<p>Telefoonnummer</p> <p>Fiscaal nummer)</p>
<p>Gebruiksaanwijzing</p>	
<p>Met dit formulier kunt u als rechtspersoon teruggaaf van ingehouden Nederlandse dividendbelasting aanvragen. De rechtspersoon komt in aanmerking voor teruggaaf indien deze niet aan de winstbelasting in de staat van vestiging is onderworpen én niet aan de vennootschapsbelasting in Nederland zou zijn onderworpen indien deze in Nederland zou zijn gevestigd. Alleen rechtspersonen die zijn gevestigd in een andere lidstaat van de Europese Unie hebben recht op teruggaaf van ingehouden dividendbelasting.</p>	
<p>Let op!</p>	
<p>Gedurende het (kalender-)jaar waarin de dividenden ter beschikking zijn gesteld kunt u twee keer om teruggaaf verzoeken; na afloop van het (kalender-)jaar één keer. Stuur bij dit verzoek alle originele dividendnota's mee en stuur het naar: Belastingdienst/Limburg/kantoor Buitenland, Postbus 2865, 6401 DJ Heerlen, the Netherlands.</p>	
<p>Naam en adresgegevens</p>	
Naam rechtspersoon	
Fiscaal nummer	
Adres	
Postcode en plaats	
Land	
E-mailadres	
<p>Verzoek om teruggave</p>	
<p>Ik verzoek om teruggaaf van het bedrag hieronder.</p>	
Bedrag ingehouden dividendbelasting	€
Rond het totaalbedrag af op hele euro's.	Jaar
<p>Gegevens voor de uitbetaling van de teruggaaf</p>	
(IBAN)rekeningnummer	
Rekeninghouder	
Plaats Rekeninghouder	
Land Rekeninghouder	
Naam Bank/Giro	
Plaats Bank/Giro	
Land Bank/Giro	
BIC-code	
Referentie	
<p>Ondertekening</p>	
<p>Ik verklaar dit verzoek duidelijk, stellig en naar waarheid te hebben ingevuld. Ik verklaar dat de hierboven genoemde rechtspersoon naar Nederlands recht als uiteindelijk gerechtigde tot de opbrengsten van de aandelen is aan te merken in de zin van artikel 4, zevende lid, van de Wet op de dividendbelasting 1965.</p>	
Naam contactpersoon	
Functie	
Telefoonnummer	
Plaats	
Datum	
Aantal bijlagen	

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Specificatie van de ingehouden dividend

Als er niet genoeg ruimte is, vermeld dan de aanvullende gegevens op een bijlage.

Vul in: de datum waarop de opbrengst is uitgekeerd. **Niet** de dagtekening van de dividendnota

[illegible]

Onderteken nu het formulier op de voorzijde.

Rond het totaalbedrag af op hele euro's.

Toelichting

Voorwaarden voor teruggaaf

Voor teruggaaf van dividendbelasting gelden de volgende voorwaarden:

- de ingehouden dividendbelasting moet meer dan € 23 bedragen;
- de dividendbelasting moet zijn ingehouden op de opbrengst van aandelen. Teruggaaf van dividendbelasting over de opbrengst van dividendbewijzen is dus niet mogelijk.

Let op!

Let op!
Stuur bij dit verzoek alle originele dividendnota's mee.

Let op!

Let op!
U kunt alleen ingehouden Nederlandse dividendbelasting terugvragen.

Appendix 13. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits (English)

An English copy of the form is presented - **for information purposes only** - over the following pages.

<p><i>Belastingdienst</i></p>	<p>Dividend Tax Return Refund for foreign corporate bodies not subject to any tax on profits</p>
<div style="display: flex; justify-content: flex-end; gap: 20px;"> <div style="border-left: 1px solid black; padding-left: 5px;">Telephone number</div> <div style="border-left: 1px solid black; padding-left: 5px;">Tax registration number</div> </div>	
<p>Instructions</p>	
<div style="display: flex;"> <div style="flex: 1;"> <p>Corporate bodies can use this form to request a refund of any withheld Dutch dividend tax. A corporate body is eligible for a refund if it is not subject to tax on profits in the state in which it is based and would not be subject to company tax in the Netherlands if it were based in the Netherlands. Only corporate bodies based in another Member State of the European Union qualify for a refund of withheld dividend tax.</p> <p>Note! You may request for a full refund twice in any calendar year in which dividends are made available for payment. After expiry of the calendar</p> </div> <div style="flex: 1; padding-left: 20px;"> <p>year in which the dividends were received, you may only request for a refund once.</p> <p>Please enclose all original dividend notes with your request and send your request to the following address: Belastingdienst/Limburg/Kantoor Buitenland Postbus 2865 6401 DJ Heerlen Nederland.</p> </div> </div>	
<p>Name and address particulars</p>	
<p>Name of corporate body</p> <p>Tax registration number</p> <p>Address</p> <p>Postal code and town/city</p> <p>Country</p> <p>E-mail address</p>	<div style="border: 1px solid black; height: 100px;"></div>
<p>Request for refund</p>	
<p>I request a refund of the following amount: Amount of withheld dividend tax EUR <div style="border: 1px solid black; width: 100px; height: 20px;"></div> Year <div style="border: 1px solid black; width: 100px; height: 20px;"></div> <i>Round amounts off to whole numbers</i></p>	
<p>Information regarding payment of refund</p>	
<p>(IBAN) account number</p> <p>Account holder</p> <p>Place of residence of account holder</p> <p>Country of residence of account holder</p> <p>Name of bank / giro institution</p> <p>Town/city of bank / giro institution</p> <p>Country of bank / giro institution</p> <p>BIC code</p> <p>Reference</p>	<div style="border: 1px solid black; height: 150px;"></div>
<p>Signature</p>	
<p>I solemnly declare that I have completed this request correctly and truthfully. I also declare that under Dutch law the aforementioned corporate body qualifies as the beneficial owner of the dividends to the shares within the meaning of Section 4 (7) of the Dividend Withholding Tax Act 1965.</p>	
<p>Contact person</p> <p>Function</p> <p>Telephone number</p> <p>City/town</p> <p>Date</p> <p>Number of enclosures</p>	<div style="border: 1px solid black; height: 100px;"></div>

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Specification of withheld dividends

If you run out of space, state any additional information on an extra sheet of paper

State the date on which the return was paid, not the date of the dividend note

[illegible]

Now sign the front of the form.

Total
Round the total amount off to a whole figure

Explanatory notes

Refund conditions

Refund conditions
The following conditions apply to refunds of dividend tax:

- The amount of dividend tax withheld must be over EUR 23
- The dividend tax has to have been withheld from return on shares.

No refund is made of dividend tax on the return on dividend coupons.

Note:

Note:
Enclose all original dividend notes with your request.

Note!

Note!
You may only request a refund of any withheld Dutch dividend tax.

Appendix 14. Refund for Foreign Corporate Bodies not Subject to any Tax on Profits (German)

A German copy of the form is presented - **for information purposes only** - over the following pages.

<p><i>Belastingdienst</i></p>	<p>Steuererklärung Dividendensteuer</p> <p>Rückerstattung für ausländische juristische Personen, die keiner Gewinnbesteuerung unterliegen</p>
	<p>Telefonnummer</p> <p>Steuernummer</p>
<p>Ausfüllhilfe</p>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>Mit diesem Formular können Sie als juristische Person die Rückerstattung von in den Niederlanden einbehaltener Dividendensteuer beantragen. Eine juristische Person kommt für die Rückerstattung in Betracht, wenn sie in ihrem Niederlassungsland keiner Gewinnbesteuerung unterliegt und nicht der niederländischen Körperschaftsteuer unterliegen würde, wenn sie ihren Sitz in den Niederlanden hätte. Einen Anspruch auf Rückerstattung einbehaltener Dividendensteuer haben ausschließlich juristische Personen, die ihren Sitz in einem anderen Mitgliedsland der Europäischen Union haben.</p> </div> <div style="width: 48%;"> <p>Wichtiger Hinweis: Sie können im Laufe des (Kalender-)Jahres, in dem die Dividenden ausgeschüttet wurden, zwei Mal eine Erstattung beantragen und nach Ablauf des (Kalender-)Jahres ein Mal. Fügen Sie diesem Antrag sämtliche Dividendenabrechnungen im Original bei und schicken Sie alles an: Belastingdienst/Limburg/kantoor Buitenland, Postbus 2865, 6401 DJ Heerlen, Niederlande.</p> </div> </div>	
<p>Name und Adresse</p>	
<p>Name der juristischen Person</p> <p>Steuernummer</p> <p>Straße</p> <p>Postleitzahl und Ort</p> <p>Land</p> <p>E-Mail</p>	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div>
<p>Antrag auf Rückerstattung</p>	
<p>Ich beantrage die Rückerstattung des untenstehenden Betrages. Betrag der einbehaltenen Dividendensteuer Den Gesamtbetrag auf ganze Euro runden € Jahr </p>	
<p>Angaben für die Auszahlung des zu erstattenden Betrages</p>	
<p>(IBAN-)Kontonummer</p> <p>Kontoinhaber</p> <p>Ort des Kontoinhabers</p> <p>Land des Kontoinhabers</p> <p>Name des Bankinstituts</p> <p>Ort des Bankinstituts</p> <p>Land des Bankinstituts</p> <p>BIC-Code</p> <p>Verwendungszweck</p>	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div>
<p>Unterschrift</p>	
<p>Ich erkläre, diesen Antrag deutlich, entschieden und wahrheitsgemäß ausgefüllt zu haben. Ich erkläre, dass die oben genannte juristische Person nach niederländischem Recht in Bezug auf die Anteils- und Aktienerträge im Sinne von Artikel 4 Absatz 7 niederländisches Dividendensteuergesetz von 1965 als letztendlich anspruchsberechtigt einzustufen ist.</p>	
<p>Name des Ansprechpartners</p> <p>Funktion</p> <p>Telefonnummer</p> <p>Ort</p> <p>Datum</p> <p>Anzahl der Anlagen</p>	<div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 2px;"></div>

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Spezifizierung der einbehaltenen Dividende

Wenn der Platz nicht ausreicht, die ergänzenden Angaben bitte in einer gesonderten Anlage vermerken.

*Tragen Sie das Datum des Stichtages ein, an dem der Ertrag ausgeschüttet wurde und **nicht** das Datum der Dividendenabrechnung.*

[illegible]

Unterzeichnen Sie nun das Formular auf der Vorderseite.

Gesamt
Runden Sie den Gesamtbetrag auf ganze Euro.

Erläuterung

Voraussetzungen für die Rückerstattung

Voraussetzungen für die Rückerstattung

Für die Rückerstattung von Dividendensteuer gelten die folgenden Voraussetzungen:

- Die einbehaltene Dividendensteuer muss mehr als € 23 betragen.
- Die Dividendensteuer muss auf den Ertrag aus Anteilen bzw. Aktien einbehalten worden sein. Eine Rückerstattung von Dividendensteuer auf den Ertrag aus Dividendscheinen ist folglich nicht möglich.

Wichtiger Hinweis:

Wichtiger Hinweis:
Schicken Sie mit diesem Antrag sämtliche Dividendenabrechnungen im Original mit.

Wichtiger Hinweis:

Wichtiger Hinweis:
Sie können nur die Rückerstattung von in den Niederlanden einbehaltener Dividendensteuer beantragen.

Appendix 15. Letter of Request to Clearstream Banking for Tax-Exempt Refund of Dutch Withholding Tax

[Customer's letterhead]

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

Clearstream Banking account: _____ (the "Account")

Dear Sir/Madam:

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

Type of security (bearer share, registered share): _____

Issuer of the security: _____

Security code (ISIN or Common Code): _____

Dividend payment date: _____

Our Account was credited with the above dividend under deduction of the maximum standard rate of Dutch 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 dividend amount received, net of withholding tax: _____

We hereby request that Clearstream Banking, forward our application to the Dutch Tax Authorities for a refund of EUR EUR of withholding tax, to which the beneficial owner is entitled by virtue of the domestic exemption for recognised tax-exempt entities.

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Appendix 15 (cont). Letter of Request to Clearstream Banking for Tax-Exempt Refund of Dutch Withholding Tax

Please credit the refunded withholding tax to Clearstream Banking account reference _____ upon receipt from the Dutch Tax Authorities.

Request for Clearstream Banking¹ credit advice: *(please tick the box if appropriate):*

☐ We hereby request that Clearstream Banking 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 Banking to attach such credit advice to the above reclaim request, which will be forwarded to the Dutch Tax Authorities.

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

Yours faithfully,

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

We attach:

- The completed and signed form DIV 16 ("Refund for Foreign Corporate Bodies not Subject to any Tax on Profits"); and
- Other documentation as required by the Clearstream Banking procedure;

to be forwarded with our application to Clearstream Banking's Dutch depository and the Dutch Tax Authorities.

1. Clearstream Banking refers collectively to Clearstream Banking AG, registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500 (CBF) and Clearstream Banking S.A., registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg, and registered with the Luxembourg Register of Commerce and Companies under number B-9248 (CBL).