Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Departement of Finance FDF
Federal Tax Administration FTA

Main Division for Federal Direct Tax,
Anticipatory Tax and Stamp Duty
3003 Berne Eigerstrasse 65
www.estv.admin.ch

Form. 823 B

File S-

File SR-

ESTV

BASIC REQUEST* for the reporting procedure instead of paying the anticipatory tax on dividends held by a foreign limited company holding a substantial participation

* In addition to this request, a separate request on form 108 has to be sent for each dividend

– Based on a Double Tax Convention (DTC) except DTC-USA

This request has to be submitted to the Swiss Federal Tax Administration (SFTA) **before the dividends become due.**

1. **Name and address** of the Swiss joint stock company or cooperative society (debtor of the dividends)

Postal code:

Place of residence:

Date of foundation (DD.MM.YYYY):

Tel.: Ref.:

Name and address of the foreign limited company (recipient of the dividends)

State of residence:

Place of residence:

Date of foundation (DD.MM.YYYY):

Participation in the debtor of the dividends held since (DD.MM.YYYY):

2. **Share capital / corporate capital**

CHF

☐ Registered shares ☐ Ordinary shares ☐ Participation certificates **Total**
☐ Bearer shares ☐ Bonus shares
☒ Check appropriate box

	Number of shares	Total par value of shares	Portion of the capital in %	Portion of the voting rights in %	Number of shares and certificates	Total par value shares and certificates	Portion in %	Portion in %
a. total								
b. held by the recipient of the dividends ☐ directly ☐ indirectly								

3. Did the debtor of the dividends previously file a request for the application of the declaration procedure for distributions to the recipient of the dividends?

☐ Yes → Date and file number of approval:
☐ No

4. **The Swiss debtor of the dividends requests** the permission to pay the Swiss Anticipatory Tax on dividends distributed to the beneficially entitled foreign company, for the term of the approval/authorization, at the rate provided for substantial participations in the applicable double taxation Convention.

5. **The debtor of the dividends and the recipient of the dividends declare** the trueness of the indications contained in this request. The FTA has to be absolutely informed, and this immediately, if changes actually had to occur in the structures of the group (in particular ownership relations and participation relations). If this remains undone, the FTA reserves the possibility of denying the agreement's authorization.

Signature(s) of the debtor of the dividends:

Signature(s) of the recipient of the dividends:

Place and date:

Place and date:

ESTV - 01.05.2010 - 1.7.25

INSTRUCTIONS:

1. **General instructions:** This form, duly completed and signed, must be sent to the competent tax office in the State of residence of the recipient of the dividends. The competent tax office will certify the claim on this form and will return it to the debtor of the dividends. Incomplete forms will be rejected.
2. **Asserting:** The debtor of the dividends shall send this form to the Swiss Federal Tax Administration, Eigerstrasse 65, CH-3003 Berne.
3. **Power of Attorney:** If the request is signed by an agent on behalf of the applicants, a power of attorney made by the recipient of the dividends has to be produced.

Claims to refund are allocated to the respective Zones. For the Zones assignment and the extensions for information, please contact the following website: http://www.estv.admin.ch/org/00046/00052/00057/index.html?lang=de

INFORMATION FOR THE TAX OFFICE:

1. Legal form of the recipient of the dividends: __________

   Foreign Taxpayer Identification Number: __________

2. The company receiving the dividends declares that it is a registered taxpayer with the tax office of __________
   Furthermore it declares to be fully liable to tax in its country of residence.

   Observations:

3. Questionnaire

   Check appropriate box: ☒

   a) ☐ Yes ☐ No — Is the company receiving the dividends beneficially entitled to the shares held in the debtor of the dividends an does it draw the dividends for itself and for its own account? If not, please state the reasons under «Observations» below.

   b) ☐ Yes ☐ No — Is the recipient of the dividends engaged in trade or business in Switzerland which it exercises through a permanent establishment situated in Switzerland?

   Observations:

CERTIFICATION BY THE FOREIGN COMPETENT TAX OFFICE		OFFICIAL STAMP AND SIGNATURE
I hereby certify that: – the recipient of the dividends is in the meaning of the relevant Double Tax Convention, a resident of the State which the competent Tax Office making this certificate is acting for; – to the best of my knowledge, the information on this form given by the recipient of the dividends is correct.	Date of receipt Foreign tax office	Place and date

To be filled in by the SFTA

Approval number __________

Visa __________

Inspection __________