

Swiss file number

## ATTACHMENT TO FORM 89 (CLAIM TO REFUND) FOR DANISH COLLECTIVE INVESTMENT VEHICLES (CIV)

SUPPLEMENTARY STATEMENT TO CLAIMS TO REFUND OF SWISS ANTICIPATORY TAX WITHHELD ON DIVIDENDS AND INTEREST DERIVED FROM SOURCES WITHIN SWITZERLAND

### A Details of the claimant

Fund name (A.I):

Commercial register number (A.II):

Fund manager name (A.III):

Custodian name (A.IV):

Claim period (A.V):


### B FTA calculation instructions for the quote of domestic investors as at the next due date of coupon of the claim period

Fund-units	in %	Calculation Explanations (–: minus / +: plus / =: Total fund-units minus categories B.I to B.IX)
		Total fund-units in circulation at the next due date of coupon for the claim period (B.I)
		– Fund-units held by non-Danish residents [VP Securities A/S] (B.II)
		– Fund-units held by incomplete registered investors (e.g. missing name) [Shareholder register] (B.III)
		– Fund-units held by investors with P.O. Boxes and C/O addresses [Shareholder register] (B.IV)
		– Fund-units held by investors with omnibus accounts [Shareholder register] (B.V)
		– Fund-units held by partnerships (K/S, I/S and P/S). [Shareholder register] (B.VI)
		<b>= Outstanding fund-units held by Danish residents (K/S, I/S and P/S generally excluded) (B.VII)</b>
		+ Fund-units held by partners of partnerships who are resident in Denmark (K/S, I/S and P/S) (B.VIII)
		<b>= Total outstanding fund-units held by Danish residents (B.IX)</b>

Quote of Danish residents as at the next due date of coupon (next date of distribution of the CIV)

### C Distribution to the collective investment vehicle's unit holders

C.I Vehicle's financial year

from

to

C.II Due date of coupon:

### D Computation of amount to be paid

Total amount to be paid in accordance with Form 89

CHF

at

%

CHF

### E Declaration of the Manager of the collective investment vehicle

We declare that all details shown on this supplementary statement are correct.

Place and date

SIGNATURE

### CERTIFICATION BY THE DANISH TAX AUTHORITIES

We certify that the above named Danish collective investment vehicle (investment company, distributing investment fund, account-holding investment fund) is according to Danish legislation and that we have verified that the indicated percentage of ultimate unit holders corresponds to the quota of Danish residents.

Date:

Official Stamp and Signature of  
Skatteministeriet  
ToldSkat Selskabsrevisionen:

## Comments:

Please use the commentary box to provide further details if fund-units are held by foundations, trusts, and/or estates. Furthermore, the fund manager may comment any other concerns with regard to the claim for refund.

### General instructions on Form 89a:

Based on Article 25 of the Convention between the Kingdom of Denmark (“Denmark”) and the Swiss Confederation (“Switzerland”) for the avoidance of double taxation with respect to taxes on income (DTC Denmark–Switzerland), the competent authorities have reached a mutual agreement regarding a simplified procedure for the refund of withholding taxes (WHT) to collective investment vehicles (CIV). Based on the Memorandum of Understanding (MoU) CIV may claim for refund of withholding tax limited to that proportion of units or shares beneficially owned by persons who are residents according to Article 4 of the DTC Denmark–Switzerland. Form 89a needs to be used to state the quote (%) of the investors residing in Denmark at due date. Related to the MoU, Form 89a must be submitted to the FTA by the fund manager of the CIV along with Form 89. This form must be duly completed and sent to the FTA no later than the 31<sup>st</sup> of December of the third year following upon the calendar year in which the income became due, including all required documents such as tax certificates, credit slips, account statements and VP Securities quote calculation statement for the concerned period. The fund manager may only submit one Form 89a for each calendar year (claim period) and for each fund. Please note that incomplete declarations and declarations filled in the name of an umbrella fund / master fund will not be accepted.

### Technical instructions to the calculation

**Important instructions:** The calculation of the percentage of units held by Danish residents must be based on the information provided by VP Securities A/S and the corresponding shareholder register of the CIV. Furthermore, it is mandatory to consult the shareholder register for the calculation of the quote of domestic investors (relevant is the next date of distribution of the CIV to its unit holders for the claim period in question). The quote provided by VP Securities A/S has to be adjusted with the shareholder register accordingly, if there is insufficient or no information about the identity of the beneficial owners (i.e. investors who cannot be fully identified, due to missing information such as name, incomplete address, etc). Moreover, please exclude investors registered with P.O. Boxes and investors with omnibus accounts. In addition, please note that limited partnerships (kommanditselskab, K/S), general partnerships (interessentskab, I/S) and partnership limited by shares (kommanditaktieselskab or partnerselskab, P/S) do not qualify as domestic investors, unless it is established that the partners are residents of Denmark.

### Use of Form 89a

Please note that claims for refunds are only accepted on a sub-fund level. If the claimant is an umbrella fund with several sub-funds, the claimant must submit Form 89, including all documents listed in the general instructions on Form 89, as well as on Form 89a for each sub-fund and claim period.

*Audit:* If requested by the FTA, the CIV shall provide all appropriate and available documents necessary to verify the information mentioned above, including the shareholder register. Please be advised that information provided to the FTA needs to be in English language.

*Liability:* The fund manager confirms that the amounts being reclaimed do not exceed the deducted WHT from the original payment. The CIV shall be liable to repay any amounts over-claimed.

*Disclaimer:* The CIV is not authorized to issue any information or documents to CIV investors, intermediaries, nominees, trusts, partnerships, foundations, etc., which may entitle them to claim a refund of the WHT.

*Submission:* Form 89a and the respective claim should be completed and sent to Skatteministeriet, Told-Skat Selskabsrevisionen, Østbanegade 123, 2100 København Ø, which will arrange the necessary certification. Afterwards, the CIV shall send to the FTA the claim for refund along with all required documents, including the filled and duly completed Form 89a, the relevant credit slips, a short description of the investment fund strategy in English, and VP Securities quote calculation statement.