

Annex 6 to the working document for GT4 on 21 Feb. 2005 – **Version 21 April 2005**

[Official header of the paying agent as provided for in Article 9, paragraph 2 of the Agreement between EC and Switzerland¹

CERTIFICATE OF WITHHOLDING TAX ENABLING THE ELIMINATION OF THE DOUBLE TAXATION - ARTICLES 11 AND 14 OF COUNCIL DIRECTIVE 2003/48/EC OF 3 JUNE 2003 ON TAXATION OF SAVINGS INCOME IN THE FORM OF INTEREST PAYMENTS ("THE DIRECTIVE")

An English and/or French translation of the title of each field should be provided if the certificate is issued in a different national language²

1.1 Calendar year for the interest payments detailed below

1.2 Details of the beneficial owner of the interest payments (Article 3 of the Directive)

- 1.2.1 Identity of the beneficial owner:
 1.2.1.a) Full name:
 1.2.1.b) Tax Identification Number (if made available by the beneficial owner):
 1.2.1.c) Date and place of birth:
 1.2.2. Complete address of the beneficial owner:

1.3 Details of the paying agent (Article 4 of the Directive)³

- 1.3.1 Name/full name of the paying agent:
 1.3.2 Complete address of the paying agent:

1.4 Details of the investments giving rise to the interest payment upon which withholding tax (Article 11 of the Directive) has been deducted

| Account number(s) or description of the debt claim(s) and date(s) of payment of interests. | Interest payment before withholding tax [currency of payment] | Withholding tax deducted [currency of payment] | Net interest payment [currency of payment] |
|--|---|--|--|
| | | | |
| | | | |
| | | | |
| Total (currency of payment or amount converted in euros ⁴ in case of multiple currencies) | | | |

2. Certification

I certify that during the calendar year [] withholding tax totalling [currency of payment or total amount in euros in case of multiple currencies] has been deducted from the interest payments made to the beneficial owner in question in relation to the above mentioned debt-claims.

Signed⁵
 Date
 Position
 [stamp of paying agent]

¹ It is already common practice for banks to issue withholding tax certificates for tax credit purposes.
² Luxembourg suggested a systematic numbering of each line and/or field, in order to facilitate the issuing of detailed instructions on the content to be given to each line and/or field.
³ This section would obviously not be required if Member States accepted that this certificate could be issued directly by the paying agent as provided for in Article 9, paragraph 2 of the Agreement between EC and Switzerland.
⁴ The reference date for conversion in euros should be given in this case.
⁵ An electronic signature could replace manuscript, under the normal banking procedures. The following remark came from the European Banking Federation :
 " As to the other standardized certificate forms, we understand and are concerned that some Member States may be looking to verify the signature on withholding certificates issued by paying agents. From our viewpoint, they fail to understand that the withholding certificates will generally be issued automatically without manual intervention. Therefore, while potential fraud is a valid concern, signature validation is completely impractical. And even if it were a practical proposition, it would still be highly vulnerable to the sophisticated replicative abilities of today's modern IT technology. In this connection, I kindly remind you of the suggestion I raised once again in my previous letter that a joint meeting be held with FBE tax experts and the Council's Working Party n° IV. We are of the opinion that this is a further example of why the Working Party needs to work more closely with the banking industry."