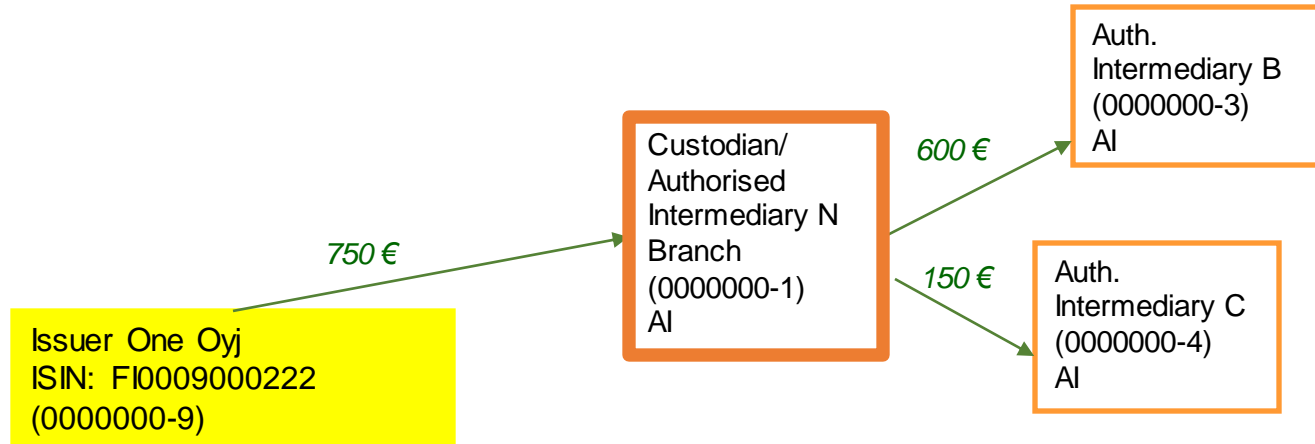


All euro amounts in the example are gross amounts

## Case 1 ([Case 1.xml](#))

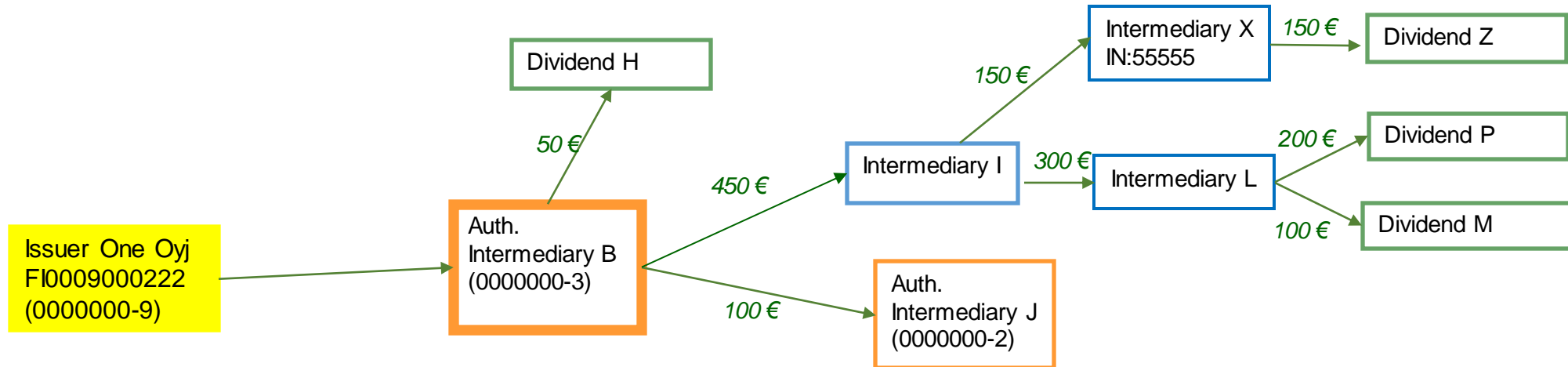
The Custodian / Authorised Intermediary N Branch submits an annual information return as an AI, where in one GroupAI element is Auth. Intermediary B and dividends transferred to it (€600), and in another GroupAI element Auth. Intermediary C and dividends transferred to it (€150)



## Case 2 ([Case 2.xml](#))

Auth. Intermediary B, as an AI, submits an annual information return where

- in one GroupAI element is Auth. Intermediary J and dividends paid to it (€100)
- in the second GroupAI element the TopCI is Intermediary L and in the OtherCI is Intermediary I and the dividend beneficiaries Dividend P (€200) and Dividend M (€100)
- in the third GroupAI element TopCI is Intermediary X and the OtherCI is Intermediary I and as a dividend beneficiary Dividend Z (€150)
- Dividend H's information is reported in its own GroupAI element directly under the GroupAICI Investor structure (€50)



## Case 2b – Correction to Case 2

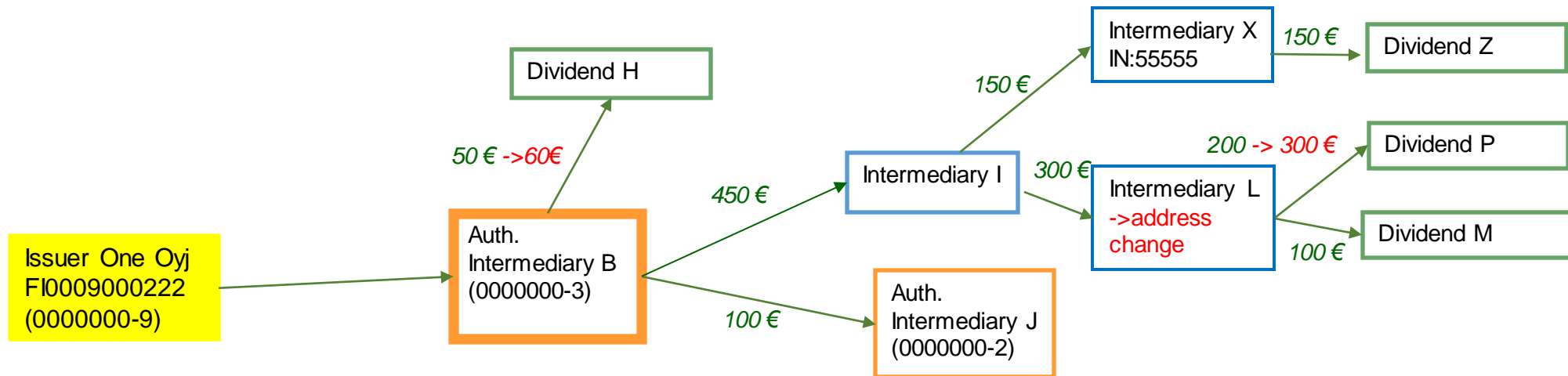
This correction Case 2b is based on the Case example 2.

Following corrections are done to original Case 2:

- Dividend H's dividend amount is corrected from 50€ to 60€, and withholding tax accordingly from 7,50€ to 9€ .
- Intermediary L's address has been changed and the dividend beneficiaries Dividend P's dividend is corrected from 200 € to 300€, and withholding tax accordingly from 30€ to 45€.

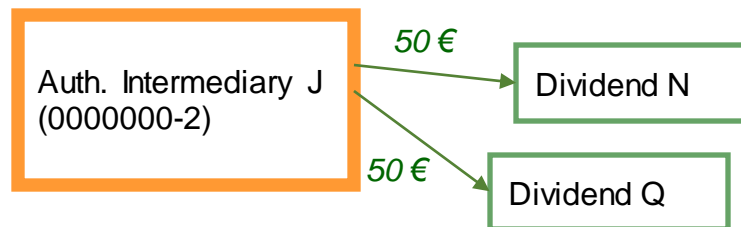
There are no corrections to GroupAI element I, X, Z or OtherAI J's information or Dividend M. Therefore those structures can be omitted.

When Authorised intermediary makes these corrections it also have to correct and resend the Summary.



### Case 3 ([Case\\_3.xml](#))

Auth. Intermediary J, as an AI, submits an annual information report, where the dividend beneficiaries are Dividend N and Dividend Q



### Case 3b- Correction to Case 3

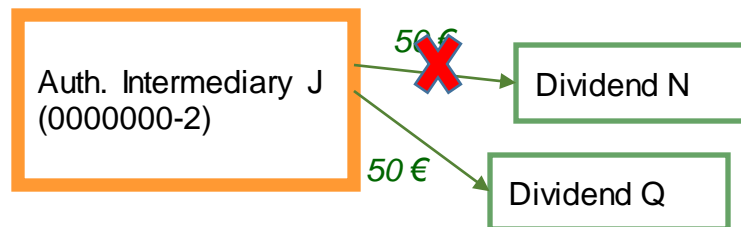
This correction Case 3b is based on the Case example 3.

Following correction is done to original Case 3:

Authorised Intermediary J removes the false Dividend N information.

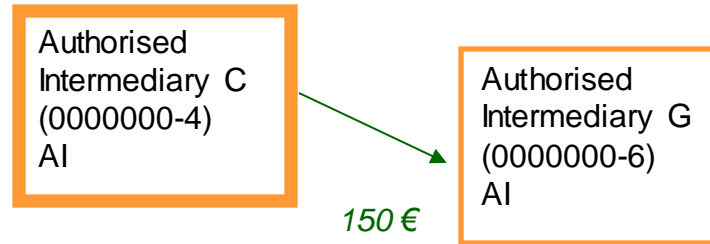
There are no corrections to Dividend Q and therefore that structure can be omitted.

Please note that AI also has to correct the Summary data after this correction.



## Case 4 ([Case\\_4.xml](#))

Auth. Intermediary C, as an AI, submits an annual information return, where Authorised Intermediary G is in the GroupAI element and the dividends transferred to it (€150)

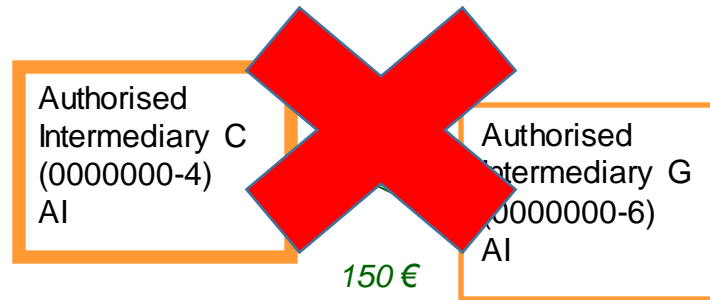


## Case 4b – Deletion of Case 4

This deletion Case 4b is based on the Case example 4.

Authorised Intermediary C deletes the whole return.

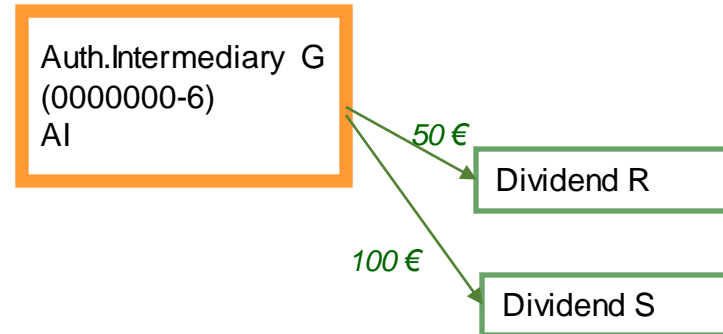
Please note that AI C also has to correct the Summary data after this deletion.





## Case 5 ([Case\\_5.xml](#))

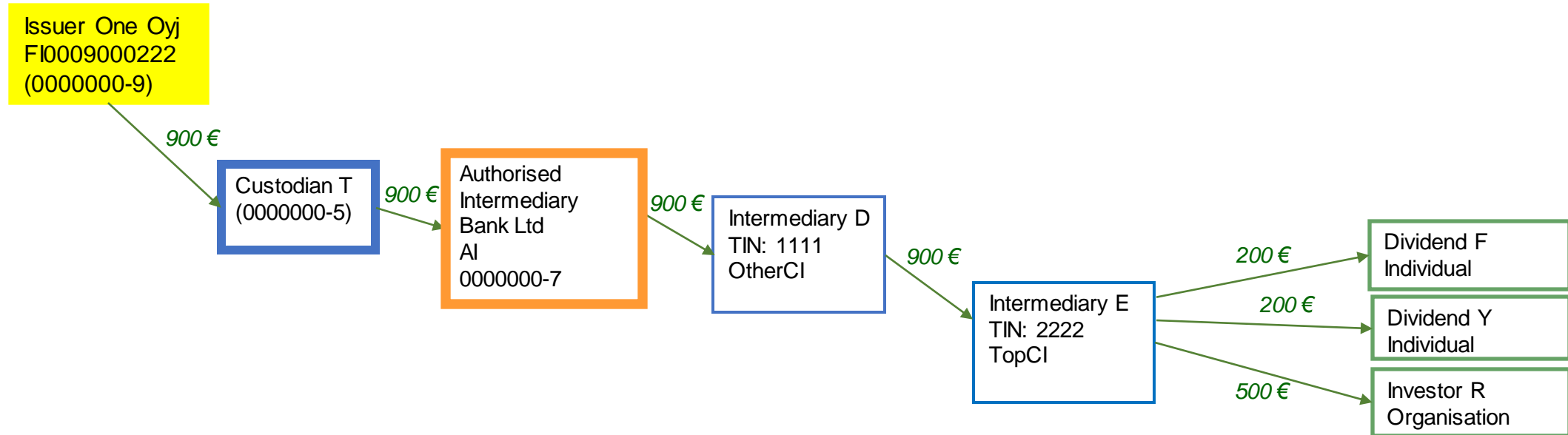
Auth. Intermediary G, as an AI, submits an annual information return, where the dividend beneficiaries are Dividend R and Dividend S



## Case 6 ([Case\\_6.xml](#))

Custodian T submits on behalf of the Authorised Intermediary Bank Ltd the annual information return, where

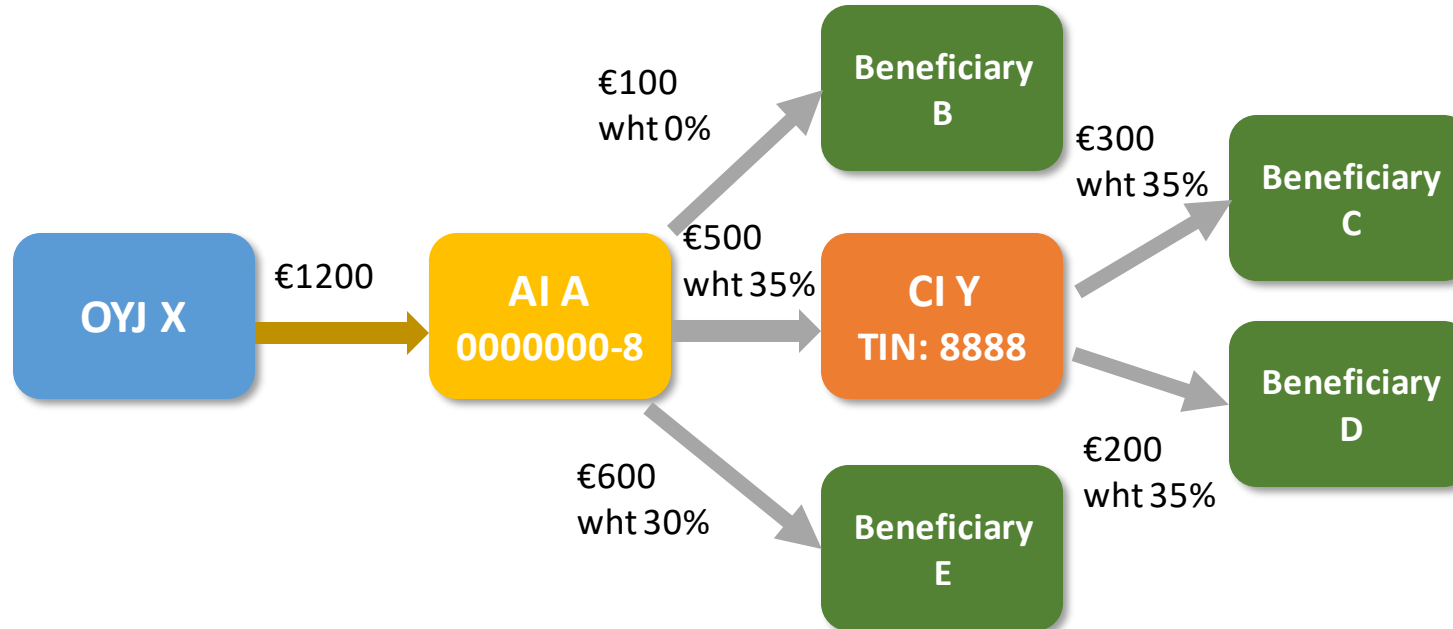
- Auth. Intermediary Bank Ltd is the AI
- in the GroupAI element the TopCI is Intermediary E and OtherCI is Intermediary D and the dividend beneficiaries are Dividend F (€200) and Dividend Y (€200) and Organisation R (€500)



### Case 7 (Case 7)

Auth. Intermediary A, as an AI, submits an annual information return where

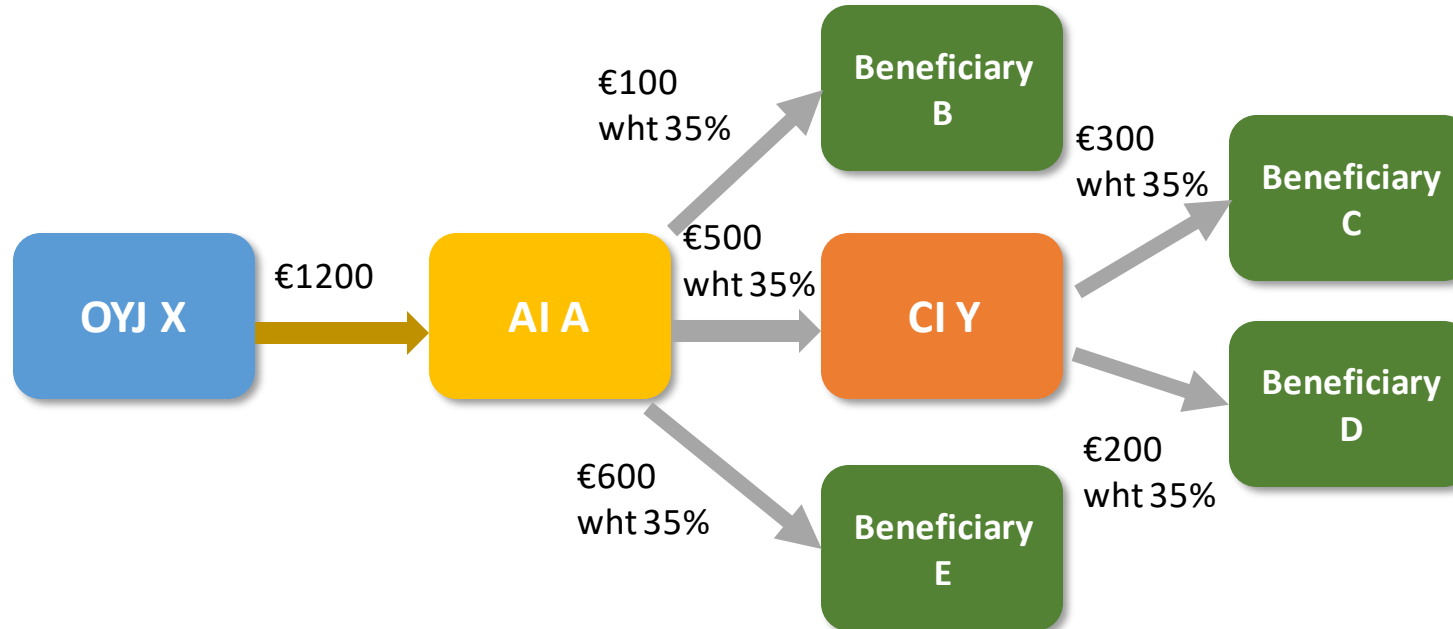
- the Beneficiary B's and Beneficiary E's information is reported in own GroupAI element directly under the GroupAICI Investor structure
- in the second GroupAI element the TopCI is Intermediary Y and 35% withholding dividends paid to it (€500). Beneficiary C and Beneficiary D are not reported.



## Case 8

Auth. Intermediary A, as an AI, submits an annual information return where

- the Beneficiary B's and Beneficiary E's dividend information is reported under AI A's name in total amount (€700) in own GroupAI element directly under the GroupAICI Investor structure
- in the second GroupAI element the TopCI is intermediary Y and 35% withholding dividends paid to it (€500). Beneficiary C and Beneficiary D are not reported.



## Case 9 Stock dividends

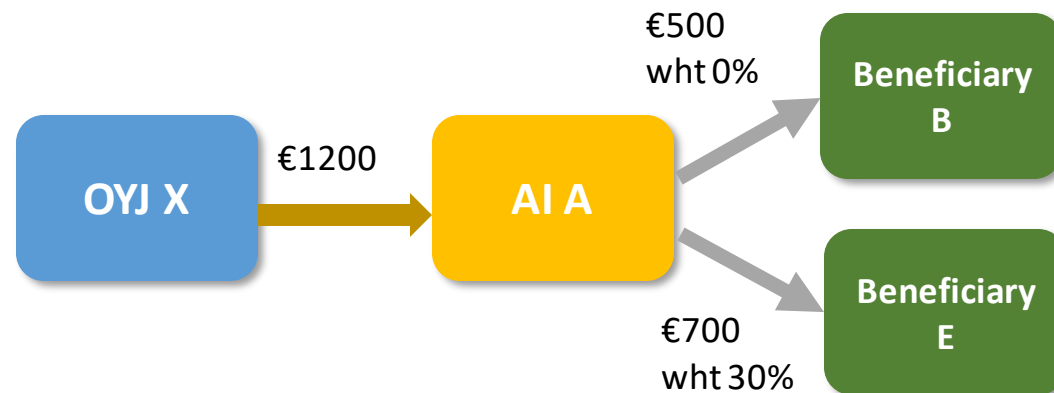
Beneficiary B receives stock dividends (€500) which includes €480 shares and €20 fractions

Beneficiary E receives stock dividends (€700) which includes €660 shares and €40 fractions wht €40

Auth. Intermediary A, as an AI, submits an annual information return where

- the Beneficiary B's and Beneficiary E's information is reported in own GroupAI element directly under the GroupAICI Investor structure

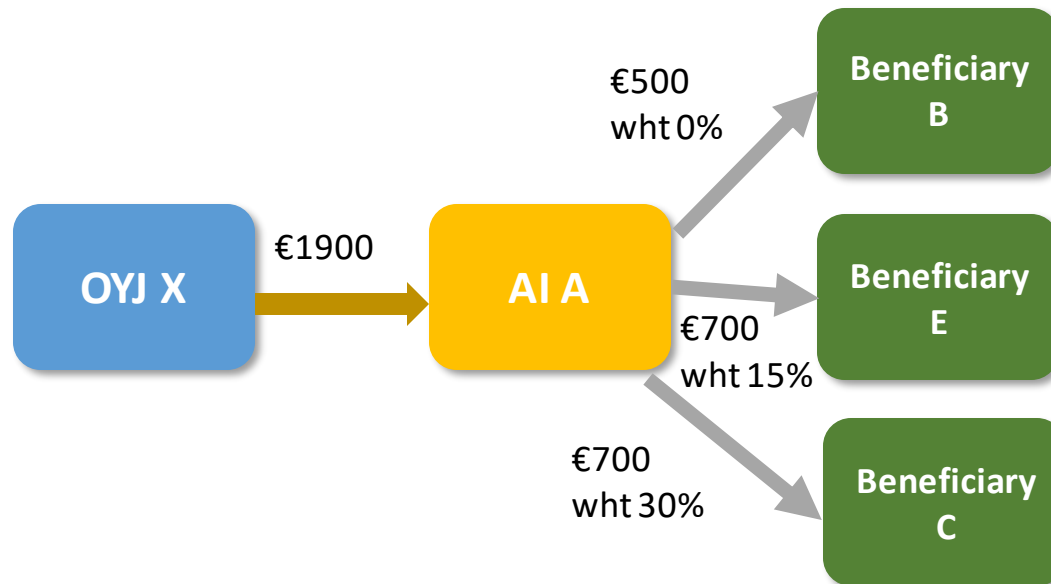
- detailed information is given under OtherInfo-element



## Case 10

Auth. Intermediary A, as an AI, submits an annual information return where

- all the beneficiaries information is reported in GroupAI element directly under the GroupAICI Investor structure
- Beneficiary B Pension Fund (wht 0%) ResCountryCode/First US, RateReason TRACEFINTREATY2, Investor/Organisation/Entitylegaltype OECD405, OtherInfo PrevDecNumber
- Beneficiary E (wht 15%) ResCountryCode/First US and Adjustment 35% -> 15% (quick refund during the payment year)
- Beneficiary C (30%) ResCountrycode/First X0



## Case 11 AI's Summary

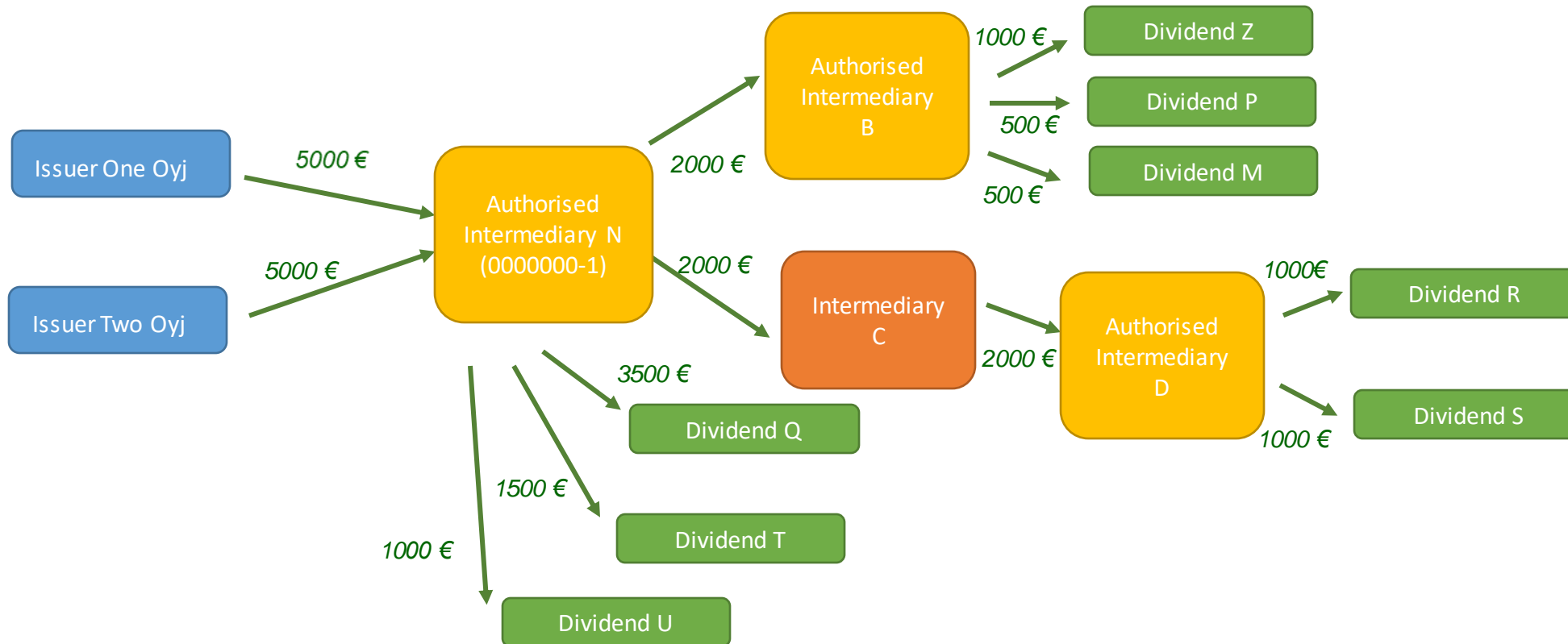
Please notice that in this example precondition is that Authorised intermediary N has already submitted several annual information returns with identity information of non-resident dividend beneficiaries that the AI has taken responsibility for, and the dividend information they have forwarded to other AIs.

In addition Authorised Intermediary N, as an AI, now submits an annual information return Summary data.

In Summary data AI N's gross amount of dividends is 10000€.

From 10000€ AI N has forwarded to other AI B 2000€ and to other AI D through CI C 2000€. Withholding taxes in total are 600€.

AI N has paid to its direct clients 6000€: DIV Q 3500€/15%, DIV T 1500€/35% and DIV U 1000€/30%. Withholding taxes in total 1350€.



## Case 12 'Nil' return

Authorised Intermediary submits so called 'nil' return if AI has not paid nor forwarded any dividends during the year in question.

