

**CLAIM
FOR REPAYMENT
OF AUSTRIAN
WITHHOLDING TAX**

under the tax treaties concluded by Austria

for the year:

Entry stamp
of the Austrian tax authority

File No.
of the Austrian tax authority:

1. State

Please indicate here your State of residence

2. Information on the claimant

Reference No. of claimant if available	
Full name, date of birth (in the case of individuals) Business name (in the case of legal persons)	
Legal form (in the case of legal persons: e.g. stock corporation, association)	
Address (post code, town, street, number) telephone or fax number, e-mail-address	
Representative (if any) (name, address) telephone or fax number, e-mail-address	

3. Computation of repayment amount	To be filled in by the claimant (all amounts in Euro)
DIVIDENDS (according to Sheet A)	
ROYALTIES (according to Sheet B)	
OTHER INCOME (according to Sheet C)	
REPAYMENT AMOUNT	

4. Residence certificate of the foreign tax administration

For the purpose of obtaining tax relief in Austria it is certified that within the meaning of the Double Taxation Convention Austria has concluded with the State indicated in Section 1 the claimant on the date(s) when the income was received (Section 3) was a resident of that State and that the information on the claimant (Section 2) is in accordance with our knowledge.

Date _____ Stamp _____ Signature _____

5. Information concerning the transfer of the repayment amount

The claimant requests to transfer the repayment amount to the account

IBAN (International Bank Account Number)	
account holder	
financial institution	BIC (Bank Identifier Code)
address (financial institution)	

6. Declaration by the claimant

The claimant declares that the statements made in this claim form are true.

Place and date

Signature

7. Leave blank for the Austrian tax authority

repayment amount		Euro
+ interest		Euro
total repayment amount		Euro
date	signature	authorization

SHEET A

with regard to form ZS-RE1

DIVIDENDS

A. General information

1. Did you maintain a fiscal domicile in Austria at the date(s) when the dividends stated overleaf were received? If so, please state address:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Is this your main residence?	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Were you at the date(s) when the dividends stated overleaf were received entitled to the use of the capital assets from which the dividends are derived and did you receive these yields on your own account?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Did you receive the capital assets listed overleaf on the basis of a contract, option or other agreement whereby you could be bound to resell or otherwise transfer these or similar capital assets?	<input type="checkbox"/> yes	<input type="checkbox"/> no
4. Had you at the date(s) when the dividends stated overleaf were received a permanent establishment in Austria or did you hold an interest in an Austrian partnership?	<input type="checkbox"/> yes	<input type="checkbox"/> no

B. Special information in the case of legal persons

1. Does the legal person making the claim carry out a business activity which is beyond the scope of enjoyment of capital assets? If so, please indicate the type of business:	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Does the legal person making the claim employ its own employees and does it have its own business premises to carry out business activities?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Do shareholders who are residents of Austria hold an interest of more than 10% ?	<input type="checkbox"/> yes	<input type="checkbox"/> no
4. The income stated above is received on own account (there is no obligation to transfer it to other persons) and they do not constitute income of an Austrian permanent establishment.		
_____ Place and date	_____ Signature	

**C. Computation of repayment claim
(all amounts in Euro)**

1. Portfolio dividends Description of the capital investments	Date of acquisition ¹⁾	Number of shares	Due date (Day/month/year)	Gross earnings in Euro
Total gross earnings				
___ % ²⁾ thereof repayment claim				Euro

2. Intercompany dividends Description of the Austrian company	Date of acquisition ¹⁾	Participation expressed in %	Due date (Day/month/year)	Gross earnings in Euro
Total gross earnings				
___ % ²⁾ thereof repayment claim				Euro

¹⁾ Necessary only if acquired during the last three years.

²⁾ Please enter here the percentage which is the difference between 25% and the tax rate according to the Double Taxation Convention.

SHEET B

with regard to form ZS-RE1

ROYALTIES

A. General information

1. Did you maintain a fiscal domicile in Austria at the date(s) when the royalties stated overleaf were received? If so, please state address:	<input type="checkbox"/> yes	<input type="checkbox"/> no
Is this your main residence?	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Were you at the date(s) when the royalties stated overleaf were received entitled to the use of the licenced rights and did you receive the royalties on your own account?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Did you receive the rights underlying the royalties on the basis of a contract, option or other agreement whereby you could be bound to resell or otherwise transfer these?	<input type="checkbox"/> yes	<input type="checkbox"/> no
4. Had you at the date(s) when the royalties stated overleaf were received a permanent establishment in Austria or did you hold an interest in an Austrian partnership?	<input type="checkbox"/> yes	<input type="checkbox"/> no

B. Special information in the case of legal persons

1. Does the legal person making the claim carry out a business activity which is beyond the scope of enjoyment of capital assets? If so, please indicate the type of business:	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Does the legal person making the claim employ its own employees and does it have its own business premises to carry out business activities?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Do shareholders who are residents of Austria hold an interest of more than 10%?	<input type="checkbox"/> yes	<input type="checkbox"/> no

C. Debtor and type of royalties

Full name (business name) of the debtor
Address of the debtor
Type of royalties (e.g. royalties for patents, royalties for trade marks, consideration for know-how, royalties for cinematograph films, fees for artistes)

D. Computation of repayment claim (all amounts in Euro)

Date of payment (day/month/year)	Gross amounts	Amount of Austrian tax	Amount of tax to be levied under the treaty	Amount repayable in Euro
Repayment claim				Euro

E. Declaration

The claimant is aware that another claim for repayment of tax amounts covered by this repayment claim may lead to penal consequences.

Therefore I declare that for the above income, for which a refund is claimed, no assessment has been made so far and that I will not claim such assessment.

Date

Signature

SHEET C

with regard to form ZS-RE1

OTHER INCOME SUBJECT TO WITHHOLDING TAX

(no royalties and no dividends)

A. General information

<p>1. Did you maintain a fiscal domicile in Austria at the date(s) when the income stated overleaf was received? If so, please state address:</p> <p>Is this your main residence?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>2. Did you receive the income stated overleaf on your own account (and are you therefore not obliged to transfer this income to other persons)?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>3. Had you at the date(s) when the income stated overleaf was received a permanent establishment in Austria or did you hold an interest in an Austrian partnership?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no

B. Special information in the case of legal persons

<p>1. Does the legal person making the claim carry out a business activity which is beyond the scope of enjoyment of capital assets? If so, please indicate the type of business:</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>2. Does the legal person making the claim employ its own employees and does it have its own business premises to carry out business activities?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no
<p>3. Do shareholders who are residents of Austria hold an interest of more than 10%?</p>	<input type="checkbox"/> yes	<input type="checkbox"/> no

C. Debtor and type of income

Full name (business name) of the debtor
Address of the debtor
Type of income (e.g. consulting fees, fees for translation, fees for the hiring-out of labour, severance payments, production cost of an entertainment performance ¹⁾)

D. Computation of repayment claim (all amounts in Euro)

Date of payment (day/month/year)	Gross amounts	Amount of Austrian tax	Amount of tax to be levied under the treaty	Amount repayable in Euro
Repayment claim				Euro

E. Declaration

The claimant is aware that another claim for repayment of tax amounts covered by this repayment claim may lead to penal consequences.

Therefore I declare that for the above income, for which a refund is claimed, no assessment has been made so far and that I will not claim such assessment.

Date

Signature

¹⁾ If there is an entitlement to tax relief under a tax treaty it can only be fulfilled if the foreign enterprise is not liable for tax withholding with regard to the artistes participating in Austria.