



B #:	2280-14
Date:	November 25, 2014
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Country : AUSTRIA Important Tax Reclaim Information MARKET NOTICE: NEW AUSTRIAN TAX RECLAIM FORMS

The Depository Trust Company has received from Globe Tax Services, the attached information regarding new Austrian tax reclaim forms. For more information please contact Globe Tax Services at 212.747.9100.

The Austrian Tax Authority has published new tax reclaim forms. ***Effective immediately, only the 2014 versions of the forms RE1 and RE1A will be accepted for the purpose of reclaiming dividend withholding tax.*** The old RE1 and RE1A are no longer being accepted in the market.

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The new forms are attached and are also available at the following link:

https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp? CIFRM STICHW ALL=ZS%2DRE1

Please contact Andrew Dexter BNY Mellon / GlobeTax at 1-800-915-3536 (or via email at Andrew_Dexter@GlobeTax.com) with further questions.

The information contained in this notice is for information purposes only and may be subject to change. We endeavor to provide up-to-date information on local requirements as new information becomes available. All final rules and requirements will be outlined in each applicable DTC Important Notice and will take precedence over this general market notice.

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To the Tax Office
 Bruck Eisenstadt Oberwart
 Neusiedlerstraße 46
 7001 Eisenstadt

CLAIM FOR REPAYMENT OF AUSTRIAN WITHHOLDING TAX

- under the tax treaties concluded by Austria
- according to sec. 21 para. 1 subpara. 1a KStG 1988
- according to sec. 6 KStG 1988 (Exemption for foreign pension funds)

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

Tax Identification Number of the claimant's residence state or, if not available, a similar identification number	
Full name, date of birth (in case of individuals) Firm , trade register number or similar of the claimant's residence state (in case of legal persons)	
Legal form (in 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	<input type="checkbox"/> mandate for cash receipts <input type="checkbox"/> mandate for postal deliveries <input type="checkbox"/> power of attorney

3. Computation of repayment amount

To be filled in by the claimant
(all amounts in Euro)

DIVIDENDS (according to Sheet A)	Repayment under tax treaties	
	Repayment according to sec. 21 para. 1 subpara. 1a KStG 1988	
	Repayment according to sec. 6 KStG 1988	
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 the following is certified: Within the meaning of the Double Taxation Convention Austria has concluded with the State indicated in Section 1, the claimant was a resident of that State on the date(s) when the income was received (Section 3) and 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

I declare that to the best of my knowledge the above-mentioned statements are correct and complete. I recognize that the statements will be verified and incomplete or incorrect statements are punishable. In case I retrospectively recognize that the above-mentioned statements are incorrect or incomplete, I will notify Tax Office without delay (§ 139 Bundesabgabenordnung).

Place and Date

Signature

7. Leave blank for the Austrian tax authority

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



SHEET A with regard to form ZS-RE1



DIVIDENDS

All statements are mandatory. Please consider that incomplete statements will delay the handling of your claim.

A. General information

<p>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:</p> <p>Is this your main residence?</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p> <p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>2. Were the dividends received by a permanent establishment located in Austria or by an Austrian partnership where the claimant holds an interest in?</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>3. Was the claimant at the date(s) the dividends stated overleaf were received entitled to the use of the shares from which the dividends are derived and did the claimant receive these yields on his/her/its own account?</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>4. Does the claim for repayment concern dividends on the basis of a profit distribution of a company listed on a stock exchange?</p> <p>If yes, enclose documentation stating on which securities account the shares concerned have been noted on the day before the ex-day (day on which the share is not traded any more with the right to claim the dividends) and who the owner of the securities account was at this point of time.</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>5. Were the shares - for which a repayment of withholding tax is claimed - sold, rented or pensioned during the year of the dividend distribution?</p> <p>If yes, in case of shares of a stock company, enclose documentation of all the securities account transactions of the shares during that respective year.</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>6. Did the claimant receive the shares listed overleaf on the basis of a contract, option or other agreement whereby he/she/it could be bound to resell or otherwise transfer these or similar capital assets?</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>7. In case a repayment according to sec. 21 para. 1 subpara. 1a KStG 1988 is claimed, enclose a proof stating that the withholding tax cannot be credited in your State of residence. A certification of the State of residence's tax authorities or a notice of assessment, which documents that the Austrian capital yields tax cannot be credited, may e.g. serve as a proof.</p>	
<p>8. In case a repayment is claimed on the basis of the exemption according to sec. 6 KStG 1988 for foreign entities according to sec. 5 para. 4 Pensionskassengesetz, enclose to the first respective repayment claim a proof of admission according to the directive 2003/41/EG of the foreign pension fund (claimant) by the regulating authority of its State of residence and the statutes of the foreign pension fund (claimant). In case of a subsequent claim an up-to-date proof of admission according to the directive 2003/41/EC of the foreign pension fund (claimant) by the regulating authority of its State of residence has to be submitted if the last submitted regulating authorities' proof of the foreign pension fund has been issued for a period dating back more than three years.</p>	

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>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<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>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>
<p>3. Did shareholders who are residents of Austria at the day of accrual of the dividends stated overleaf hold an interest of more than 10%?</p>	<p><input type="checkbox"/> yes <input type="checkbox"/> no</p>





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

Description of the Austrian company	Amount of shares or participation in %	Date of acquisition	Date of profit distribution resolution of the dividends (Gewinnverwendungsbeschluss)	Date of accrual of the income	Date of Ex-Day ¹⁾	Gross earnings in Euro	Repayment claim in %	Amount of repayment
Total gross earnings						Euro	Total amount of repayment	Euro

D. Declaration by the claimant

I declare that to the best of my knowledge the above-mentioned statements are correct and complete. I recognize that the statements will be verified and that incomplete or incorrect statements are punishable. In case I retrospectively recognize that the above-mentioned statements are incorrect or incomplete, I will notify the Tax Office without delay (sec. 139 Bundesabgabenordnung).

Place and Date

Signature

¹⁾ Only to be mentioned in case of a company listed on a stock exchange