

to be used from 01.06.2025)

In order to fill in the claim correctly, consult the instructions at the end of this set of formulas.



The use of official forms to apply for reimbursement is mandatory and the reprint or reproduction of these forms – in whatever form – is prohibited. By using other than official forms the processing can not be ensured and the burden of processing costs remains expressly reserved.

QUESTIONS TO BE ANSWERED BY THE BENEFICIAL OWNER (In case the form is filled in by a representative, the term «you» means the beneficial owner)

- ☐ Yes

☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No
- ☐ Yes
- ☐ No

1. On the due dates of income specified on the front page (column 5):

a) Were you authorised to use the securities whose income is specified in columns 6 to 9 at the due dates indicated?

b) Did you have an **obligation to transfer** the income from the shares and/or bonds, or part of it, at the time of the due date indicated?
If "Yes", please give full particulars under "6. OBSERVATIONS".

c) If the answer to question b) is "No", are the securities held for your **own account** (Nostro/own portfolio), and not on behalf of third parties (your clients)?

d) If the answer to question c) is "Yes", were the securities mentioned on the front page subject to **securities lending and borrowing** transactions on the due date of the income? If the answer is "Yes", please give full particulars under "6. OBSERVATIONS".

e) Were you subject to taxation in Switzerland or in a third country at the time of due date of the income?

2. During the calendar/commercial year in which income specified on the front page became due (column 5):

Did you have a **permanent establishment** in Switzerland or were you involved in a Swiss **general or limited partnership**?

If "Yes", please indicate the company name and address of the permanent establishment or of the general or limited partnership under "6. OBSERVATIONS".

3. Are you subject to **unlimited tax** liability in Portugal meaning that you are subject **to income tax**?

If "No", please state the reasons under "6. OBSERVATIONS".

4. Does the claim relate to income from inheritance?

For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage share of the inheritance.

Please give full particulars under "6. OBSERVATIONS"

5. Are you a collective investment vehicle (F.I.M., S.I.C.A.V., S.I.M.C.A.V., etc.)?

If "Yes", please give full details of your legal form:

6. OBSERVATIONS:

| CERTIFICATION OF THE BENEFICIAL OWNER OR HIS AUTHORISED REPRESENTATIVE FOR SWISS TAX AUTHORITIES | SIGNATURE OF THE BENEFICIAL OWNER OR HIS REPRESENTATIVE |
|---|---|
| <p>The beneficial owner or his representative mentioned on the first page of this form certifies that he has enclosed with it a valid certificate of residence from the competent Portuguese tax authority.</p> <p>This certificate of residence certifies that the beneficial owner was, on the dates mentioned in column 5 on the front of this form (due date of the income) a resident of Portugal within the meaning of the Double Taxation Convention between Portugal and Switzerland. The certificate thus confirms that the beneficial owner was a resident within the meaning of this Convention on the due date of the income for which he is claiming a refund of the withholding tax.</p> <p>The FTA reserves the right to submit a request for administrative assistance to the competent authority in Portugal and to request information in connection with the refund claim.</p> | <div>Place and date:</div> <div></div> |

General instructions

The claim for refund must be sent to the Federal Tax Administration (FTA), Eigerstrasse 65, CH-3003 Berne. **The right to refund of withholding tax forfeits if the claim is not filed within three years of the end of the calendar year in which the income became due** (art. 27 par. 1 of the Federal Law on the Execution of International Tax Treaties [LECF; RS 672.2]).

Whoever submits a claim for reimbursement of withholding tax is required to inform the FTA of all facts that may be relevant to the refund and to provide the required documents upon request (art. 25 par. 1 LECF). **The FTA shall reject the claim if the claimant does not fulfill his obligation to cooperate and if it cannot establish the right to the refund without the required information** (art. 25 par. 2 LECF).

Supporting documents: The claim must always be accompanied by evidence (in Swiss francs) containing the following information: First and family name (full name without abbreviations) of the beneficial owner according to the tax/trade/commercial register (company name); his address for tax purposes; type and nominal value of the security which produced the taxable revenue; number of shares; dividend per share or interest rate; gross amount of the income taxed at source and due date; amount of withholding tax deducted; date of issue of the evidence as well as the name and authorized signature of the issuer. The FTA reserves the right to request further evidence and information. Please take note that evidence and other documents will not be returned.

Tax Voucher: In addition to dividend statements issued by financial institutions outside of Switzerland, claims for Swiss withholding tax refunds must always be accompanied by an additional Tax Voucher issued by the depositary financial institution. If you have not received such a Tax Voucher, please contact your custodian financial institution. **Without a Tax Voucher attached to the claim, the withholding tax refund will be refused.**

The right to reimbursement of withholding tax on distributions from Swiss investment fund units, with at least 80% of the income deriving from foreign sources, must be asserted using form 25A, which shall be sent directly to the FTA (see address above).

Explanations related to the figures

- 1. The FTA-ID (file number) must be specified when the claim is filed. The field is left empty for first-time claims.
- 2. The claim shall include all income (dividends, interest) due during the same calendar or financial year. A single application may be used and filed for several calendar or financial years.
- 3. The beneficial owner (without abbreviation) of the income must be indicated under "BENEFICIAL OWNER OF THE INCOME" in a precise and complete manner (name, company name, full address). In the case of a joint application for natural persons, the first names and surnames must be entered together in the same field. Joint applications enable both joint income and income in the name of each individual to be filed. Care must be taken to ensure that all income is grouped together and filed on a single claim. This claim must be duly signed by all persons concerned.
- 4. If the claim is filed on behalf of the beneficial owner of the income, the authorized representative must be listed with full details (name, company name, full address) under "BENEFICIAL OWNER or AUTHORIZED AGENT/REPRESENTATIVE".
- 5. The payment address must be accurate and complete, including IBAN, SWIFT/BIC code, name and address of the bank and name of the account holder.
- 6. Columns 1-9 must be filled in completely, accurately and unambiguously. Amounts must be given in Swiss francs (CHF).
- 7. **Column 2:** The exact **acquisition date (day/month/year) of the securities and investments** must be indicated if it took place within the twelve months preceding the income due date mentioned (column 5).
- 8. **Columns 6 and 9:** The right to reimbursement of withholding tax on dividends is **generally** 20% of the gross amount (art. 10, par. 2 let. b of the convention) and 25% (art. 11, par. 2 of the convention) or 35% on interest (art. 11, par. 3 of the convention).
- 9. **Column 7:** The refund of dividend withholding tax amounts to 35% of the gross amount for companies within the meaning of article 3, par. 1 let. e of the tax convention which, for at least two years, hold shares which **directly** represent (direct participation) **at least 25% of the capital of the company paying the dividends** (art. 10, par. 3, let. b of the convention). **Before the two-year period expires, the refund is 30%** (art. 10, par. 2, let. a of the convention). Companies must give full details of their claim on the following page under "6. Observations" and attach supporting documents.
- 10. **Column 8:** The reimbursement of withholding tax for pension funds or benefits institutions amounts to 30% of the gross amount received on dividends (art. 3 of the Additional Protocol of 25 June 2012).
- 11. The claim must be dated and signed.
- 12. A power of attorney must be enclosed with the claim if it is signed by a representative. The representative may act on behalf of the beneficial owner as long as the power of attorney has not been revoked.
- 13. It is essential to answer all the questions on the back of the form and to enclose supporting documents.
- 14. The claim must be supported by a valid certificate of residence from the competent Portuguese tax authority. This certificate of residence certifies that the beneficial owner was, on the dates specified in column 5 on the front of this form (due date of income), a resident of Portugal within the meaning of the Double Taxation Convention between Portugal and Switzerland. This is confirmed by a signature at the bottom of page 2 of the form. The FTA reserves the right to submit a request for administrative assistance to the competent authority in Portugal and to request information in connection with the refund claim.

Portugal-Switzerland
income tax convention of
26th September 1974
<http://www.estv.admin.ch>

CLAIM FOR REFUND
of Swiss anticipatory tax withheld on dividends and
interest derived from sources within Switzerland

Form 94
File number
FTA-ID

First claim

Yes ☐ No ☐

Refund claimed
for the year(s)

2

Contact

Phone

E-mail

BENEFICIAL OWNER OF THE INCOME
Name and first name/Name in full as listed in the trade, commercial and/or tax register, full address

☐ Company ☐ Mr ☐ Ms

3

Street: N°:

ZIP code: City:

Country: **Portugal**

Full address of payment with BIC and
IBAN (International Bank Account Number)
e.g.: PT50 0002 0123 1234 5678 9015 4

Beneficiary's bank:
BIC (SWIFT):
IBAN Beneficiary:
Beneficiary:
Postcode/City:
Customer number:

5

BENEFICIAL OWNER or AUTHORIZED AGENT/REPRESENTATIVE:
Name and postal address in full (compulsory)

☐ Company ☐ Mr ☐ Ms

4

12

Street: N°:

Zip code: City:

Country:

AMOUNTS HAVE TO BE INDICATED IN SWISS FRANCS!

| Description of securities Name of debtor | Date of acquisition | Number of shares; Total par value of bonds, etc. | Div per share; Rate(s) of int. | Due date of dividend, interest, etc. (day, month, year) | Gross dividends refund at the rate of | | Pension schemes Gross dividends | | Gross interest |
|---|------------------------|--|---|--|---------------------------------------|-----|------------------------------------|-----|----------------|
| | | | | | 20 % | CHF | 30 % | CHF | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | 7 | | | | 8 | 9 | 10 | 8 | |
| | | | | 6 | | | | | |
| Total gross income | | | | | | | | | |

The undersigned declares that the information contained in
this form is correct and that the beneficial owner's domicile/
registered office was located at the address indicated at the
dates specified in column 5

Signature of claimant:

Place and date: 11

Please answer the questions on page 2
and enclose the appendices.

20% on total of column 6

CHF

*..... % on total of column 7

CHF

30% on total of column 8

CHF

*..... % on total of column 9

CHF

Total refund claimed

CHF

1

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whatever form – is prohibited. By using other than official forms the processing can not be ensured and the burden of
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1. On the due dates of income specified on the front page (column 5):

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b) Did you have an **obligation to transfer** the income from the shares and/or bonds, or part of it, at the time of the due date indicated?

If "Yes", please give full particulars under "6. OBSERVATIONS".

c) If the answer to question b) is "No", are the securities held for your **own account** (Nostro/own portfolio), and not on behalf of third parties (your clients)?

d) If the answer to question c) is "Yes", were the securities mentioned on the front page subject to **securities lending and borrowing** transactions on
the due date of the income? If the answer is "Yes", please give full particulars under "6. OBSERVATIONS".

e) Were you subject to taxation in Switzerland or in a third country at the time of due date of the income?

2. During the calendar/commercial year in which income specified on the front page became due (column 5):

Did you have a **permanent establishment** in Switzerland or were you involved in a Swiss **general or limited partnership**?

If "Yes", please indicate the company name and address of the permanent establishment or of the general or limited partnership under "6. OBSERVATIONS".

3. Are you subject to **unlimited tax** liability in Portugal, meaning that you are subject to **wealth and income tax**?

If "No", please state the reasons under "6. OBSERVATIONS".

4. Does the claim relate to income from inheritance?

For claims that are established in the name of a deceased person or jointly owned estate, the following information is requested: First and family name, last
address in full and date of death of the deceased, first and family name as well as full address of persons jointly owning the estate and their percentage
share of the inheritance.

Please give full particulars under "6. OBSERVATIONS".

5. Are you a collective investment vehicle (F.I.M., S.I.C.A.V., S.I.M.C.A.V., etc.)?

If "Yes", please give full details of your legal form:

6. OBSERVATIONS:

CERTIFICATION OF THE BENEFICIAL OWNER OR HIS AUTHORIZED REPRESENTATIVE FOR SWISS TAX AUTHORITIES

The beneficial owner or his representative mentioned on the first page of this form certifies that he has enclosed with it a valid
certificate of residence from the competent Portuguese tax authority.
This certificate of residence certifies that the beneficial owner was, on the dates mentioned in column 5 on the front of this form
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Switzerland. The certificate thus confirms that the beneficial owner was a resident within the meaning of this Convention on the
due date of the income for which he is claiming a refund of the withholding tax.
The FTA reserves the right to submit a request for administrative assistance to the competent authority in Portugal and to request
information in connection with the refund claim.

**SIGNATURE OF THE BENEFICIAL OWNER OR
HIS REPRESENTATIVE**

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Place and date:

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