Spain-Switzerland				
income tax convention				
of 26th April 1966				
http://www.estv.admin.ch				

Phone

E-mail

Refund claimed for the year(s)

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

Nº:

### Form 90

First claim Yes 🗌 No 🗌

File number FTA-ID

-	man				
BENEFICIA	L O	WNER	OF THE	INCOME	

Name and first name/name in full as listed in the trade, commercial and/or tax register, full address

-. .

Street:

Contact

ZIP code:

#### Country: **Spain**

#### Full address of payment with BIC and

City

IBAN (International Bank Account Number)

e.g.: ES91 2100 0418 4502 0005 1332

Beneficiary's bank:

BIC (SWIFT):

**IBAN** Beneficiary:

Beneficiary:

Postcode/City:

Customer number:

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

intaine ana pose	ai aaai coo	in rai (compaisor))	
Company	🗆 Mr	🗆 Ms	
Street:			Nº:
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; of dividend, Rate(%) interest, etc. (day, month, year) Gross dividends refund at the rate of pension scheme Gross dividends interest refund the rate of the rate of the rate of		Gross dividends refund at the rate of		dends/ efund at	refund at the rate of				
					20 %	CHF	35 %	CHF	35 %	CHF	35 %	CHF
	2	3	4	5		6	7			8	9	

#### 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:

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

605.020.24ESP 11.21 POD
-------------------------

20% on total of column 6 CHF	이 전 202 관 202
35% on total of column 7 CHF	to be Lead from 01 06 2025
35% on total of column 8 CHF	et et et
35% on total of column 9 CHF	
Total refund claimed	

## Copy for the Federal Tax Administration, Bern (Page 1+2)

# 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.

QUI	STIONS	5 то в	E ANSWERE	D BY THE BENEFICIAL OWNER (In case the form is filled in by a representative, the term «you» means the beneficial owner)
				1. On the due dates of income specified on the front page (column 5):
	Yes		No	a) Were you authorised to use the securities whose income is specified in columns 6 to 9 at the due dates indicated?
	Yes		No	b) Did you have an <b>obligation to transfer</b> 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".
	Yes		No	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)?
	Yes		No	d) If the answer to question c) is "Yes", were the securities mentioned on the front page subject to <b>securities lending and borrowing</b> transactions on the due date of the income? If the answer is "Yes", please give full particulars under "6. OBSERVATIONS".
	Yes		No	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):
	Yes		No	Did you have a <b>permanent establishment</b> in Switzerland or were you involved in a Swiss <b>general or limited partnership</b> ? If "Yes", please indicate the company name and address of the permanent establishment or of the general or limited partnership under "6. OBSERVATIONS".
	Yes		No	<ol> <li>Are you subject to unlimited tax liability in Spain, meaning that you are subject to wealth and income tax?</li> <li>If "No", please state the reasons under "6. OBSERVATIONS".</li> </ol>
	Yes		No	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 weil as full address of persons jointly owning the estate and their percentage share of the inheritance.
				Please give full particulars under "6. OBSERVATIONS"
	Yes		No	5. Are you a <b>collective investment vehicle</b> (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
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 Spanish 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 (due date of the income), a resident of Spain within the meaning of the Double Taxation Convention between Spain 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.	
The FTA reserves the right to submit a request for administrative assistance to the competent authority in Spain and to request information in connection with the refund claim.	Place and date:

#### **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 para. 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 para. 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 para. 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.
- 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.
   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.
- 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 "BENEFI-CIAL 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).
- 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).
- 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. a of the tax convention) and 35% on interest (art. 11 par. 1 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 one year, hold shares which directly represent (direct participation) at least 10% of the capital of the company paying the dividends (art. 10, par. 2, let. b of the tax 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 35% of the gross amount received on dividends and interest (cf. art. 10, par. 2, let. c) and art. 11 par. 1 of the convention).
- 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 Spanish 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 Spain within the meaning of the Double Taxation Convention between Spain 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 Spain and to request information in connection with the refund claim.

Spain-Switzerland income tax convention of 26th April 1966	CLAIM FOR REFUN of Swiss anticipatory ta interest derived from s	ND tax withheld on dividend sources within Switzerla		File num		irst claim	
http://www.estv.admin.ch				FTA-ID		<u> </u>	
for the year(s)				DE			
BENEFICIAL OWNER OF THE INCOME			RENEEIC	IAL OWNER or	AUTHORISED	AGENT/REPRESE	NTATIVE
Name and first name/name in full as listed in the trade, c	ommercial and/or tax register, ful	address	Name and	d postal address in 1	full (compulsory)		
			Com	pany 🗆 Mr 🗆	Ms		
(3)			(	1	<u>}</u>		
Street:	Nº:				2		
ZIP code: City			Street:				N°:
Country: Spain			Zip code	<u>.</u>	City:		
Full address of payment with BIC and IBAN (International Bank Account Number e.g.: ES91 2100 0418 4502 0005 1332	)		Country	c			
Beneficiary's bank:							
BIC (SWIFT):							
IBAN Beneficiary:							
Beneficiary:							
Postcode/City:	)						
Customer number:							
Costonier normoer.							
			AMOUN	ITS HAVE TO B	E INDICATED I	N SWISS FRANCS	
Description of securities Date of Name of debtor acquisi	ion Number of shares; Total par value of bond etc.	Div. per shane; Rate(%) of int. Due div of divi interes (day, r	ate dend, it, etc. nonth, year)	Gross dividends refur		Pension schemes Gross dividends/ interest refund at the rate of	Gross interest refund at the rate of
1 2	3	4	5	20 % CHF	35 % CH	F 35 % CHF	35 % CHF
	_			$\frown$		$\sim$	
(7				(8)	(9)	(10)	(8)
	7			U	$  \bigcirc$		$\bigcirc$
			$\sim  $				
		+	6)—				
I							
		Total gros	is income				
The undersigned declares that the info this form is correct and that the benefic registered office was located at the add	rmation contained in ial owner's domicile/				_		
registered office was located at the ad dates specified in column 5.	fress indicated at the		20% on to	tal of column 6	CHF		52025
Signature of claimant:			25.00				used from 0 1.06.2025
			3376 UTI LU	tal of column 7			04 bo
			35% on to	tal of column 8	CHF		tobeu
			35% on to	tal of column 9			
Place and date: (11)							
			Total refu	ind claimed	CHF		
Please answer the questions on	page 2		Copy	y for the	Federal	Tax	
and enclose the appendices.			Adm	, inistrati	on. Berr	(Page 1+2)	

whatever form -	forms to apply for reimbursement is mandatory and the reprint is prohibited. By using other than official forms the processing ca emains expressly reserved.	
QUESTIONS TO BE ANSXMI           (*1.3)         No           (*1.3)         No           (*1.4)         No	<ul> <li>BY THE EINHFICAL OWNER (In case the form is filled in by a representative, the term space new 1. On the due dates of income spacefield in the start is better and the due date better, or part is the start is better and the due date better and the start is better and the due date better</li></ul>	due date: indicated? of It, at the time of the due date indicated? portfolio, and not on behalf of third parties (your clients)? to securities lending and berowing transactions on be income? (colum 5): period of immed partnership? general of immed partnership under "6. OBSERVATIONS". d income tax? boxing information is requested: First and family name, lest
The beneficial owner or his certificate of residence from This certificate of residence form (due date of the incor Switzerland. The certificate due date of the income for	EXERCIAL OWNER OR HIS AUTHORISED REPRESENTATIVE FOR SWISS TAX AUTHORITIES representative mentioned on the first page of this form certifies that he has enclosed with it a valid the completent Spanish tas authority. confilms that be benefated owner was on the dates mentioned in column 5 on the front of this means, a readent of Spani within the meaning of the Double Tauation. Convention between Span and the confirms that be benefated owner was considered within the readers of the three the which he is claiming a related of the withholding tax. Submit a request for daministrate existance to the competent authority in Spain and to request with the related dam.	SIGNATURE OF THE BENEFICIAL OWNER OR HIS REPRESENTATIVE
Dama 2		

In order to fill in the claim correctly, consult the instructions

at the end of this set of formulas.