

# Application for refund of the withholding tax on payments by pension funds domiciled in Switzerland

## TO BE FILLED IN BY THE TAXPAYER

- Second pillar (pension fund)**       **Lump sum payment**  
 **Pillar 3a (restricted pension plan)**       **Pension or regular pension payments or annuity**

### Personal details

Surname \_\_\_\_\_ First name \_\_\_\_\_  
Date of birth \_\_\_\_\_ Nationality 1<sup>1</sup> \_\_\_\_\_  
Marital status \_\_\_\_\_ Nationality 2<sup>1</sup> \_\_\_\_\_

### Home address abroad

Street, no. \_\_\_\_\_  
Postcode / Town/city \_\_\_\_\_ Country<sup>2</sup> \_\_\_\_\_

### Name and address of representative (optional)

Name \_\_\_\_\_  
Address \_\_\_\_\_  
Postcode / Town/city \_\_\_\_\_ Canton \_\_\_\_\_

### Name and address of pension fund

Name \_\_\_\_\_  
Address \_\_\_\_\_  
Postcode / Town/city \_\_\_\_\_ Canton \_\_\_\_\_

### Gross pension<sup>3</sup> (periodic)

CHF \_\_\_\_\_ Withholding tax deduction CHF<sup>3</sup> \_\_\_\_\_

### Time period

from \_\_\_\_\_ to \_\_\_\_\_

### Gross lump sum (one-off)

CHF \_\_\_\_\_ Withholding tax deduction CHF \_\_\_\_\_

Date of the payment \_\_\_\_\_

### Name and address of the last employer in Switzerland

Company \_\_\_\_\_  
Address \_\_\_\_\_  
Postcode / Town/city \_\_\_\_\_ Canton \_\_\_\_\_

## TO BE FILLED IN BY THE FOREIGN TAX AUTHORITIES

### The tax authority of the country of domicile confirms:

- having taken note of the aforementioned payment **and,**  
that the recipient of the payment is a person resident as defined in the double taxation agreement with Switzerland

### and

- in case the recipient of the payment is a resident in<sup>4</sup>:  
Australia, Bahrain, China, Bulgaria, France<sup>5</sup>, Israel, Italy, Kosovo, Pakistan, Peru, Uruguay or Cyprus  
 the aforementioned payment has effectively been taxed (enclose proof of taxation)
- in case the recipient of the payment is a resident in<sup>4</sup>:  
the United Kingdom (GB), Ireland, Japan, Malta or South Korea  
**and,**  
so long as the recipient of the payment is taxed only on the components of the income which was transferred or withdrawn there (taxation on remittance basis), that the following amount has effectively been transferred to or was withdrawn in this country:

CHF \_\_\_\_\_

Place, date

Stamp and signature of the foreign tax authority

# Additional information for the refund of withholding tax on payments by pension funds domiciled in Switzerland

## TO BE FILLED IN BY THE TAXPAYER

### Personal details

Surname

First name

Email address

### Payment details for the refund of withholding tax<sup>6</sup>

**Bank**

Name of the bank

Subsidiary

Bank address

Account no. (IBAN)

BIC/SWIFT

Account holder

**Post**

Account no. (IBAN)

Account holder

Place, date

Signature of the applicant

- ➔ This form comprises **two pages**. Both pages must be completed **in full** and submitted.
- ➔ Both pages of the completed form must be submitted to the cantonal tax administration where the **pension fund is headquartered or permanently established**.
- ➔ In the case of **lump sums**, a **copy of the payment slip from the pension fund** is to be submitted with the application.
- ➔ In the case of **pension benefits**, a **copy of the pension statement** must be submitted with the application.

Please note that it may take up to three months to process your application. A refund is not possible as long as the pension fund has not yet settled the withholding tax with the competent tax authority.

### Explanations:

<sup>1</sup> All nationalities must be indicated.

<sup>2</sup> German residents must submit a copy of their residence permit for cross-border commuters, if available.

<sup>3</sup> Pension amount (gross) or withholding tax for the period for which the withholding tax refund is being claimed.

<sup>4</sup> Underline country applicable.

<sup>5</sup> French residents must additionally submit the calculation method of the actual taxation together with the application.

<sup>6</sup> Check applicable payment method.

### Enclosures:

Copy of the residence permit for cross-border commuters in the case of residence in Germany

Proof of taxation

Copy of the payment slip in the case of lump-sum payments

Copy of the pension statement in the case of pension payments / regular pension payments / annuity payments