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[1]
Marital status | Nationality 2[1]

Home address abroad
Street, no.
Postcode / Town/city | Country[2]

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[3] (periodic)
CHF | Withholding tax deduction CHF[3]

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[4]:
Australia, Bahrain, China, Bulgaria, France[5], 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[4]:
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so long as the recipient of the payment is taxed only on the components of the income which was transferred or withdrawn there (taxation on remittance basis), that the following amount has effectively been transferred to or was withdrawn in this country: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[6]

☐ **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.

Explanations:

[1] All nationalities must be indicated.
[2] German residents must submit a copy of their residence permit for cross-border commuters, if available.
[3] Pension amount (gross) or withholding tax for the period for which the withholding tax refund is being claimed.
[4] Underline country applicable.
[5] French residents must additionally submit the calculation method of the actual taxation together with the application.
[6] 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

☐ _____