

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 pension³ (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	and, so long as the recipient of the payment is taxed only on the components of the income which was transferred or withdrawn there (taxation on remittance basis), that the following amount has effectively been transferred to or was withdrawn in this country: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 tax⁶

☐ **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:

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
- ☐ _____