

**APPLICATION FOR (PARTIAL) RELIEF AT SOURCE FROM OR REFUND OF NETHERLANDS DIVIDEND TAX**

by virtue of the Convention for the avoidance of double taxation between the Netherlands and \_\_\_\_\_ (Please state country of residence)

**Details of the applicant**

Name:	Initials:
Date of birth:	Tax registration number:
Address:	Postal code:
Town/city:	Country:
Telephone number:	E-mail address:

**Details required for the payment of the refund**

(IBAN) account no.:	Account holder:
Town/city of account holder:	Country of account holder:
Name of Bank/Giro:	Town/city of Bank/Giro:
Country of Bank/Giro:	BIC code:
Reference:	IBAN number:

<input type="checkbox"/>	Cheque
Name:	Address:

**Details required for the relief at source/refund<sup>1</sup>**

Name, address and domicile of the paying company	Payable date	Number of (dividend) coupons	Gross amount of the dividend in €	Amount of tax for which relief at source /refund <sup>1</sup> is claimed in €
<b>Total</b>			€	€

**Signature and declaration of the applicant**

The applicant certifies that

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends<sup>1</sup>;
- he/she had, has or will have no permanent establishment or a fixed base in the Netherlands<sup>1</sup>; and
- he/she satisfies all other conditions set in the Convention that apply to the relief at source/refund<sup>1</sup>.

Date:

Signature:

<sup>1</sup> Delete as necessary.**Declaration of the tax authority of the place of residence of the applicant**

I certify that, to the best of my knowledge, the applicant on the payable date(s) of the dividend / the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and \_\_\_\_\_.

Official stamp:

Date:

Signature:

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# EXPLANATION ACCOMPANYING FORM IB 92 UNIVERSEEL

## Instructions for the completion and processing of form IB 92 Universeel

In most of the tax conventions that have been concluded by the Netherlands, as far as withholding tax on dividend is concerned, a distinction is made between 'portfolio dividends' (also referred to as investment dividends) and 'participation dividends' (see the section on participation dividends at the bottom of the last page). All further uses of the word 'dividend' refer to portfolio dividend.

Dutch dividend tax of 15% is withheld from the income (the dividend) of Dutch shares, 'jouissance' rights and certain loans (including profit-sharing bonds with a term of more than 10 years). You can use the IB 92 Universeel form to apply for a (partial) relief at source from or refund of Dutch dividend tax. One condition is that the country you live in has signed a tax convention with the Netherlands and that the tax administration of your country of residence certifies that you are a resident of that country. Below follows information on when you can use the IB 92 form Universeel and how you should complete it.

### General

The Netherlands has concluded conventions for the avoidance of double taxation with a great number of countries (see the list of treaty countries).

If you are a resident of a country with which the Netherlands has signed such a convention, you can apply for a (partial) relief at source from or refund of Dutch dividend tax. To obtain this (partial) relief at source from or refund of dividend tax you must use form IB 92 Universeel, that consists of two copies, unless you are a resident of Aruba, the Netherlands Antilles, Switzerland or the United States of America. For those living in these countries, separate forms are available via the website [www.belastingdienst.nl](http://www.belastingdienst.nl) or via the Belastingdienst/Centrum voor facilitaire dienstverlening, Afdeling Logistiek reprografisch centrum, P.O. Box 1314, 7301 BN Apeldoorn, the Netherlands, e-mailaddress [Lrc.apeldoorn@tiscali.nl](mailto:Lrc.apeldoorn@tiscali.nl).

### 'Remittance base'

A number of countries only impose taxes on certain dividends if these are actually received in the taxpayer's country of residence or remitted to the country of residence and on these grounds are subject to tax (the 'remittance base' requirement). For that reason, in its conventions with those countries, the Netherlands has included a provision stating that in cases of this kind the Netherlands only refunds dividend tax if the dividends have actually been remitted to the other country, or have been received there. The conventions in question are those with *Barbados, Great Britain and Northern Ireland, Ireland, Israel, Japan, Malaysia, Malta and Singapore*. Residents of the aforementioned countries to whom the 'remittance base' provision applies must use the form IB 93 Universeel.

### Application for (partial) relief at source

In the case of an application for relief at source, when the dividend is paid, the percentage that is exempt on the grounds of the tax convention with your country of residence is taken into account. You must fill in and sign form IB 92 Universeel in duplicate for each dividend payment you receive. Then you must send the two completed, signed copies of the form to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence, keep one copy and return the other to you. You must submit the copy that is returned to you when collecting your dividend. When provided with the form accompanied by the declaration of the place of residence, the person paying the dividend (generally a bank) is entitled to withhold dividend tax up to the percentage laid down in the tax convention concluded between the Netherlands and your country of residence.

### Application for (partial) refund

An application for refund is possible if the dividend has already been collected and if 15% dividend tax has been withheld in accordance with the dividend statement and this percentage exceeds the applicable percentage of the tax convention. A refund application can include a number of dividend payments from one or more entities (companies/firms) on one IB 92 form Universeel. You must fill in and sign form IB 92 Universeel in duplicate and then send it to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence, keep one copy and return the other to you. You must submit the copy that is returned to you:

- i. if the income was paid out by a person (the company itself, or a bank or other agent), resident or domiciled in the Netherlands who has issued a dividend statement referred to in Article 9 of the Dividend Tax Act of 1965:  
to such person resident or domiciled in the Netherlands; this person will send on the application to the Belastingdienst/Limburg/kantoor Buitenland, P.O. Box 2865, 6401 DJ Heerlen, the Netherlands; the amount to be refunded will be paid to the aforementioned person, for your account;
- ii. if the income was paid out by a person (bank or other agent) not resident or domiciled in the Netherlands:  
directly to the Belastingdienst/Limburg/kantoor Buitenland, P.O. Box 2865, 6401 DJ Heerlen, the Netherlands, enclosing the dividend statement(s) or other documents showing that you have received the dividends and that dividend tax has been withheld.

### No entitlement to relief at source from or refund of dividend tax

Residents of Armenia, Australia, Bangladesh, Barbados, Belarus, Brazil, Bulgaria, Canada, Denmark, Germany, Egypt, Estonia, Philippines, Finland, Greece, Great-Britain and Northern Ireland, Hungary, Iceland, Israel, Italy, Jordan, Yugoslavia (convention applies to Bosnia-Herzegovina, Montenegro, Serbia, Kosovo), Kazakhstan, Korea, Croatia, Latvia, Lithuania, Luxembourg, Macedonia, Malta, Morocco, Moldova, Mongolia, New-Zealand, Norway, Ukraine, Uzbekistan, Pakistan, Poland, Rumania, Russian Federation, Slovenia, Soviet Union (with the exception of those former parts subject to a new Convention), Spain, Sri Lanka, Surinam, Thailand, Tunisia, Turkey, Uganda, Vietnam, South Africa and Sweden may **not be exempted from or apply for the refund of** Dutch dividend tax because the Netherlands may levy at least 15% dividend tax by virtue of the tax convention with these countries. For tax exempted pension funds: see the overview at the last page.

### Only entitlement to (partial) relief at source or refund of dividend tax for income from profit sharing bonds

Residents of Albania, Argentina, Belgium, France, Georgia, Ireland, Japan, Malaysia, Mexico, Nigeria, Austria, Singapore, Zambia and Zimbabwe may only be (partly) exempted from or apply for the refund of Dutch dividend tax for the income from profit sharing bonds. Relief at source or refund of dividend tax for other dividend income is not possible because the Netherlands may levy at least 15% dividend tax by virtue of the tax convention with these countries.

### Information concerning the applicant

In this section you must enter personal details or, in the case of an entity (company/firm) information relating to that entity (company/firm).

### Information required for paying the amount to be refunded

You only need to complete this section if you are applying for a dividend tax refund.

#### (IBAN) account number

Please fill in your bank or giro account number here.

A fee will be charged for transferring a refund to an account number with a bank that is not domiciled in the Netherlands. Each bank maintains different charges; these are often deducted by the bank from the amount that is refunded. This means that the sum transferred to your account could be lower than the amount of tax that has been refunded.

Please contact your bank for more information about these costs.

As of 1 January 2007 cross-border payments in Euro's within the European Union (and Norway, Iceland as well as Liechtenstein) will in general only be handled by the banks if they have a Bank Identifier Code (BIC) or an International Bank Account Number (IBAN).

This explanation will tell you what the BIC code stands for a little further on.

Please contact your bank for information on your IBAN account number and BIC code.

#### Cheque

In addition to transferring the dividend tax refund to a bank or giro account, you can also receive it by cheque. However, as a rule, cheques take longer to process than a refund transferred by a bank or giro. Moreover, the costs of cashing a cheque are much higher. If you do decide to receive the refund by cheque, place a cross in the cheque section and fill in the name and address that should appear on the cheque.

#### Account holder

The name of the person to whom the amount to be refunded should be transferred.

#### Account holder: town/city

The town or city where the person to whom the amount is to be refunded lives.

#### Account holder: country

The country of residence where the person to whom the amount to be refunded lives.

#### Name of bank/giro

The name of the bank or giro where the account is held.

#### Bank/giro: town/city

The town or city in which the bank or giro service where the account is held is domiciled.

#### Bank/giro: country

The country in which the bank or giro service where the account is held is domiciled.

#### BIC code

Each bank has a BIC code comprising a combination of 8 or 11 letters and numbers. You must always fill in the BIC code also when you have an ordinary account number, not an IBAN account number.

#### Reference

You can decide on the description (reference) that will be given on the decision in response to your application for a tax refund. You can use a maximum of 20 letters and/or numbers in the reference.

### Information required for the relief at source/refund

You must *only* give the gross amount of the dividends and the amount for which you have applied for a relief at source or refund, in Euros.

If you are applying for a dividend tax refund, state the dividend, without deducting the withheld dividend tax in the section "gross amount of dividend".

In the section "amount of tax for which relief at source/refund is claimed", state the amount of dividend tax for which you are claiming a relief at source or refund.

If there is insufficient space for all dividends on form IB 92 Universeel, you can list them on a separate sheet, and enclose it with the form.

### Applicant's signature and declaration

Besides the conditions listed in the declaration, you must also meet the other conditions laid down in the convention. You meet the condition regarding beneficial ownership by certifying that this is not a situation whereby some other person benefitted or benefits (wholly or partly) from the dividend by way of a dividend-substituting payment or another quid pro quo while that other person has less right (or no right) to deduction, refund or reduction than the applicant himself and that other person maintains directly or indirectly his original shareholding position after the date the dividend was payable or paid. (See art. 4, paragraph 7, of the Dividend Tax Act of 1965). If you meet the conditions laid down in the declaration and the other conditions contained in the convention, you need to fill in the date and sign this section.

### Confirmation of place of residence

This section is intended for the tax administration of *your country* of residence.

### Signing of the form by an authorised representative

If an authorised representative signs the form, an authorisation relating to the authorised representative must be enclosed unless the authorised representative has been provided with a general licence granting him the power to sign forms on behalf of his clients by the Belastingdienst/Limburg/kantoor Buitenland.

### Obtaining forms

Copies of this form and of form IB 93 Universeel can be obtained as follows:

- downloaded from the tax administration website: [www.belastingdienst.nl](http://www.belastingdienst.nl)
- from the Apeldoorn office of the tax administration (Belastingdienst/Centrum voor facilitaire dienstverlening/Afdeling Logistiek reprografisch centrum):
  - \* E-mail address [Lrc.apeldoorn@tiscali.nl](mailto:Lrc.apeldoorn@tiscali.nl)
  - \* P.O. Box 1314, 7301 BN Apeldoorn
  - \* telephone 055-5282016.

### Copy of the form IB 92 Universeel

We would advise making a photocopy of your completed, signed form IB 92 Universeel before sending it in.

**Overview of treaty countries, relief at source/refund dividend tax (percentage of gross dividend) (RRP)  
and the term within which the refund must have been claimed (in years) (T)**

Treaty country	RRP	T	Treaty country	RRP	T	Treaty country	RRP	T
Albania (*7 en *11)	0%	3	Israel	0%	5	Pakistan	0%	3
Argentina (*5 en *11)	0%	3						
Armenia	0%	3	Italy	0%	5	Poland	0%	3
Australia	0%	3	Japan (*7)	0%	5	Portugal	5%	3
Bangladesh	0%	4	Jordan (*11)	0%	3	Rumania	0%	3
Barbados (*11)	0%	3	Yugoslavia (*1)	0%	5	Russian Federation	0%	2
Belarus	0%	3	Kazakhstan	0%	3	Singapore (*7)	0%	3
Belgium (*6)	0%	3	Kuwait (*9)	5%	3	Slovakia	5%	3
Brazil	0%	5	Korea	0%	5	Slovenia (*11)	0%	3
			Croatia	0%	3	Soviet Union (*2)	0%	5
Bulgaria	0%	3				Spain	0%	4
Canada	0%	3	Latvia	0%	3	Sri Lanka	0%	3
China	5%	3	Lithuania	0%	3	Surinam	0%	5
Denmark	0%	3	Luxembourg	0%	3	Taiwan (*3)	5%	5
Germany	0%	5	Macedonia	0%	3	Thailand	0%	3
Egypt	0%	3	Malawi (*4)	0%	5	Czech Republic	5%	3
Estonia	0%	3	Malaysia (*7)	0%	3	Tunisia	0%	3
Philippines	0%	2	Malta	0%	3	Turkey	0%	5
Finland (*11)	0%	5	Morocco	0%	3	Venezuela	5%	2
France (*7)	0%	3	Mexico (*12 and *13)	0%	3	Uganda (*11)	0%	3
			Moldova	0%	3	Vietnam	0%	3
Georgia (*8)	0%	3				Zambia (*7)	0%	6
Greece	0%	3	Mongolia (*11)	0%	5	Zimbabwe (*7)	0%	3
Great Britain and Northern Ireland	0%	6	New Zealand	0%	5	South Africa	0%	3
Hungary	0%	5	Nigeria (*10)	0%	3	Sweden	0%	3
Ireland (*8)	0%	6	Norway	0%	5			
Iceland	0%	3	Ukraine	0%	3			
India	5%	3	Uzbekistan	0%	3			
Indonesia 2002	5%	3	Austria (*8)	0%	3			

(\*1) Convention applies to Bosnia-Herzegovina and the Federal Republic of Yugoslavia (Montenegro, Serbia and Kosovo).

(\*2) Convention applies to former parts of the Soviet Union, with the exception of Azerbaijan and those former parts of the Soviet Union subject to a new Convention. With respect to Azerbaijan the Netherlands, however, unilaterally continues to apply the Convention with the Soviet Union.

(\*3) Although the Agreement for the avoidance of double taxation signed on 27 February 2001 by the Taipei Representative Office in the Netherlands and the Netherlands Trade and Investment Office in Taipei is not an official tax agreement, this Agreement, can be considered a Tax Agreement concluded between the Netherlands and Taiwan.

(\*4) Exchange of memorandums between the Netherlands and Malawi dated 7 and 18 June 1969 on the application of the Netherlands-Britain tax agreement of 15 October 1948.

(\*5) Income from profit-sharing bonds is subject to a treaty percentage of 12 and the relief at source/refund percentage is 3.

(\*6) Income from profit-sharing bonds paid to non private persons is subject to a treaty percentage of 10 and the relief at source/refund percentage is 5.

(\*7) Income from profit-sharing bonds is subject to a treaty percentage of 10 and the relief at source/refund percentage is 5.

(\*8) Income from profit-sharing bonds is subject to a treaty percentage of 0 and the relief at source/refund percentage is 15.

(\*9) Persons residing in Kuwait and in a third country are subject to a treaty percentage of 25 and the relief at source/refund percentage is 0.

(\*10) Income from profit-sharing bonds is subject to a treaty percentage of 12.5 and the relief at source/refund percentage is 2.5.

(\*11) Certain tax exempted pension funds are subject to a treaty percentage of 0 and the relief at source/refund percentage is 15.

(\*12) Certain tax exempted pension funds are subject (under conditions) to a treaty percentage of 0,5 or 10 and the relief at source/refund percentage is respectively 15, 10 or 5.

(\*13) Income from profit-sharing bonds in situations indicated in Article IX, first paragraph, subpart A or B of the Protocol to the treaty is subject to a treaty percentage of 10 or 5 and the relief at source/refund percentage is respectively 5 or 10.

**Participation dividends**

Form IB 92 Universeel must not be used to obtain (partial) relief at source or refund of Dutch dividend tax on participation dividends. Participation dividends are usually involved when a foreign company on shares has at least 10% or 25% of the capital of a Dutch company. A form is not required to obtain this (partial) relief at source or refund, with the exception of the Tax Regulation for the Kingdom and the tax conventions signed with Luxembourg and Singapore. The foreign company concerned may contact the Dutch company paying the dividend and lodging the application for relief at source or refund with the competent tax inspector.