

Information for completing the Form 81

Claim for refund of Swiss anticipatory tax withheld on dividends and interest derived from sources within Switzerland.

Disclaimer: information regarding (partial) reclaim of Swiss DWT, as provided on the dsm-firmenich website as well as in this instruction form, are not intended as tax advice. DSM-Firmenich AG accepts no liability for possible inaccuracies in this document /on this website that lead to damage.

If a shareholder makes a request for a refund to anyone, it is done at the shareholder's own risk and responsibility.

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1. The file number that you receive from the Federal Tax Administration needs to be mentioned on any correspondence and on all future claims. For first-time applications, the field can be left blank.
2. The years for which the refund is requested must be inserted. Multiple income items (dividends and interest) entitled to refund in the same calendar or business year may be filed on the same form. It is also acceptable to use only one form for income items related to more than one calendar or business year (cf. forfeiture periods under point 9).
3. The name of the beneficial owner of the income must be indicated without abbreviations on the left of the top of the front page.
4. If the beneficial owner of the income is represented by an authorized agent / representative the latter has to be clearly mentioned with all the necessary data. If there is no representative, the information from the beneficial owner must be inserted.
5. The address of payment must be clear and complete. Always state the name and full address including the SWIFT/BIC of the bank, the account number or IBAN, name and address of the account or IBAN holder.
6. All the columns must be entirely filled in a clear manner in order to avoid any misunderstandings.

Note to column 2: state the date of acquisition if acquired within twelve months prior to due date shown in column 5; if acquired earlier, just state "before 20xx" (year).

Note to column 6 to 8: the amounts must always be indicated as CHF gross amounts.

Note to column 6: The refund rate of the Swiss anticipatory tax deducted on gross dividends is 20%

Note to column 7: Companies which, pursuant to Article 10 para. 3, letters a + b of the Double Tax Convention (participation of at least 10%) requesting the refund of 35% must justify their demand under point 8. on the second page of form 81.

Note to column 8: The refund rate of the Swiss anticipatory tax deducted on interest is 35%.

7. The claim must always be **duly signed**.

If the claim is signed by an authorized agent / representative, a power of attorney must be produced. Such persons are deemed authorized to act on behalf and in the name of the beneficial owner of the income, legally valid until revocation of the power of attorney.

8. It is essential to answer all questions on the reverse of the claim.
9. The first three copies of this form duly completed and signed, must be sent to competent tax office of the State of residence of the beneficial owner of the income.
10. The tax office concerned has to certify directly on the bottom of the reverse of the form that the beneficial owner, at the due dates mentioned in the claim, was a resident of this country in the meaning the Double Taxation Convention and stamp and duly sign the claim.

The claimant shall subsequently send the first two copies of the claim to:

*Federal Tax Administration
Eigerstrasse 65
CH-3003 Bern
Switzerland*

no later than the **31st December of the third year** following upon the calendar year in which the income became due.

11. **Tax certificates, credit slips, account statements etc.:** The claim must always be accompanied by evidence showing the deduction of the Swiss tax withheld (in Swiss francs). Such evidence must include the following information: First and family name / name in full as listed in the trade/commercial and/or tax register, full residential address of the beneficial owner; type and nominal value of the securities; number of shares; dividend per share or interest rate; gross amount of the income taxed at source and due date; amount of the deducted Swiss anticipatory tax; date of issue of the evidence as well as the name and authorized signature of the issuer. The Federal Tax Administration reserves the right to request further evidence and information.

Please take note that evidence and other documents will no longer be returned.

Tax Voucher: Based on a new practice in force since April 1st, 2008, dividend statements issued by financial institutions outside of Switzerland must always be accompanied by an additional Tax Voucher for a valid claim for refund of Swiss Anticipatory tax. Please contact your financial institution if you did not receive such Tax Voucher.

