

Designation \_\_\_\_\_

Nr \_\_\_\_\_

## APPLICATION FOR TAX ASSISTANCE – INDIVIDUALS

The undersigned (hereinafter the "**Client**") requests Cité Gestion SA (hereinafter "**Cité Gestion**") to issue the following tax documents.

TAX DOMICILE IN SWITZERLAND

Canton: \_\_\_\_\_

**1. Tax Statements**

- Cité Gestion shall issue a COMPREHENSIVE annual tax statement for his/her ordinary tax return,
- Cité Gestion shall issue a PARTIAL annual tax statement for his/her tax return based on expenditure (flat-rate).

**2. Tax-refund Claims (\*)**

- For securities income deriving from countries with which Switzerland has double-taxation agreements: Cité Gestion shall claim for refunds of withholding taxes as are allowable, provided that the refunds exceed the minimum annual amounts stipulated in the applicable fee schedule.
- If the Client certifies that she/he is an international civil servant: claim for refund of Swiss tax withheld on the income from Swiss securities.

**3. Mandate for tax-refund:**

- The Client asks Cité Gestion to take the necessary steps to obtain the refund of the withholding tax (directly and in the Client's name). The Client authorises Cité Gestion to communicate to tax authorities and to a third party in charge of the refund any information deemed necessary to complete this process. For this purpose, the Client releases Cité Gestion from baking secrecy.

TAX DOMICILE OUTSIDE SWITZERLAND

Country: \_\_\_\_\_

**1. Tax Statements**

- Cité Gestion shall issue a statement of capital gains and losses realized on sales of securities held on deposit with Cité Gestion.
- Cité Gestion shall issue a statement of income broken down by country and security type showing, for each item, the gross income, and, if applicable, the tax withheld and tax credit.

**2. Tax-Refund Claims (\*)**

- Regarding taxes withheld in Switzerland: Cité Gestion shall claim for refund of Swiss tax withheld on the income from Swiss securities on deposit with Cité Gestion, provided that such refunds surpass the minimum annual amounts stipulated in the applicable fee schedule.
- Regarding securities income from countries having double taxation agreements with the Client's country of tax domicile: Cité Gestion shall claim for refunds of withholding taxes as are allowable.

(\*) WARNING: in some countries, the transmission of data to tax authorities may be done by a third party (such as a sub-depository) that may have access to personal data (such as names, address, account statements) and to other data required by the authorities. Any tax-refund claims may lead to the request of supplementary information from the tax authorities.

## SENDING OF TAX STATEMENTS

The tax statements shall be addressed as per the general instructions for correspondence.

The tax statements shall be addressed to the following recipient:

Name(s) .....

Surname(s) .....

Address .....

.....

## COMMON PROVISIONS

**LIMITS** : as a general rule, **only one claim for the refund of Swiss withholding tax** may be submitted **per taxpayer** per year (art. 64, para. 2 of the Ordinance on Withholding Tax), for his/her total income from Swiss sources. It is the Client's responsibility to voluntarily provide Cité Gestion with such documents from other banking establishments as are required for the full refund of booked tax withheld.

For some refunds or refund claims regarding taxes withheld, a minimum annual tax amount may be required.

**CLIENT'S OBLIGATIONS** : the Client hereby undertakes to provide Cité Gestion with any and all records and information that it may require to carry out the above instructions in good time, and, in particular, to inform it of **any changes which may alter his/her status regarding applicable tax law**.

**LIABILITY**: this mandate is governed by the Articles 394 and following of the Swiss Federal Code of Obligations. **Cité Gestion may not be held liable for non-performance of its obligations resulting from the Client's failure to provide it with correct information at all times nor shall it be responsible for the use of the aforementioned tax documents.**

**FEES**: Cité Gestion may withdraw for the Client's assets the applicable fees. The applicable fees are available at all time, upon request.

**TERMINATION**: these instructions shall not lapse upon the death of the Client or for any of the other causes of extinction provided in Articles 35 and 405 of the Swiss Federal Code of Obligations, and they shall remain in effect until such time as Cité Gestion receives written notification that they have been revoked.

Furthermore, the **General Terms and Conditions** shall apply, in particular with respect to Swiss law as governing law and to the jurisdiction of the courts of Geneva.

Date:

Signature(s):

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