

TAX RECLAIM

We can reclaim withholding tax on your behalf from the relevant tax authorities in the countries listed below. We only do this if you are a resident of the Netherlands and the person entitled to receive the reclaimable amounts.

Country	With the exception of
Belgium	Special tax-regime investment institutions (VBIs) Heirs to bank accounts Minors Joint accounts held by three or more persons
Germany	Special tax-regime investment institutions (VBIs) Heirs to bank accounts
Finland	Special tax-regime investment institutions (VBIs) Heirs to bank accounts
France	Special tax-regime investment institutions (VBIs) Heirs to bank accounts Organisations not subject to corporation tax/Public Benefit Organisations (PBOs)
Norway	Special tax-regime investment institutions (VBIs) Heirs to bank accounts
Austria	Special tax-regime investment institutions (VBIs) Heirs to bank accounts
Sweden	Special tax-regime investment institutions (VBIs) Heirs to bank accounts
Switzerland	Special tax-regime investment institutions (VBIs) Heirs to bank accounts

If you represent a foundation, association or church institution exempt from paying corporation tax, we can also reclaim Dutch withholding tax on your behalf. Please contact your private banker if you wish to make use of this service. We will then ask you to sign an authorisation for reclaiming the tax.

If we have agreed an all-in fee with you for our investment service, we will not charge you for the tax reclaim service. If this is not the case, we will charge the following fee for this service: 5% of the received amount, with a minimum amount of 10 euros and a maximum of 150 euros for each reclaimed amount, excluding VAT, plus any external costs. We will deduct this fee from the amount you receive.

We submit an application to reclaim withholding tax if the amount that can be reclaimed is above the lower limit. The lower limit for each dividend payment varies according to the country:

Country	Amount
Netherlands	100 euros
Belgium	100 euros
Germany	100 euros
Finland	100 euros
France	220 euros
Norway	100 euros
Austria	100 euros
Sweden	100 euros
Switzerland	100 euros