

Durchführung und Einreichung der DBA-Vollmacht



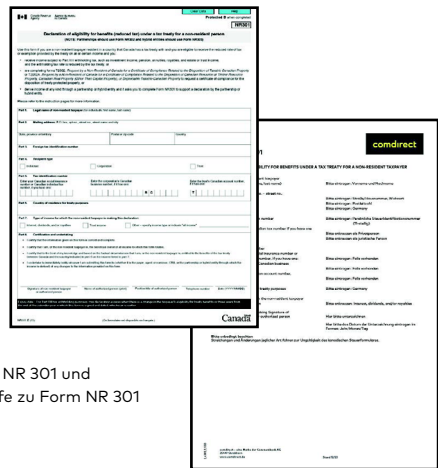
Die Abkommen erstrecken sich regelmäßig auf die Einkommens- und Vermögensbesteuerung.

Bei Vorliegen einer DBA-Vollmacht bietet comdirect Ihnen einen besonderen Service und übernimmt für Sie das umständliche und zeitaufwändige Erstattungsverfahren zur ausländischen Quellenbesteuerung. Bitte reichen Sie die DBA-Vollmacht in deutscher und englischer Ausführung ein.

Wichtige Zusatzinformationen zum Erstattungsverfahren der kanadischen Quellensteuer auf Dividendenzahlungen

Bei **Bestand von kanadischen Aktien** in Ihrem Depot oder einem geplanten Erwerb reichen Sie bitte zusätzlich das Formular NR 301 ausgefüllt und unterschrieben ein.

Es ist erforderlich, dass dieses im Original spätestens zwei Wochen vor Dividendenzahlung vorliegt.



Formular NR 301 und
Ausfüllhilfe zu Form NR 301

Auftrag zur Quellensteuererstattung gemäß Doppelbesteuerungsabkommen

comdirect

Auftrag zur Weiterleitung von Anträgen auf Durchführung von Steuererstattungen und Vorabbefreiungen gemäß Doppelbesteuerungsabkommen (DBA)



1. Depotinhaber – Ihre persönlichen Daten

Bitte immer die Steuernummer und die
Steuer-ID-Nummer eintragen

Kundennummer (Auftraggeber) _____

Frau Herr

Vorname _____ Name _____

Straße/Hausnummer _____
(Bitte hier die steuerliche Wohnsitzadresse angeben)

PLZ/Ort _____

Steuernummer _____

Steuer-Identifikationsnummer _____ zuständiges Finanzamt _____

Straße/Hausnummer _____

PLZ/Ort _____

2. Depotinhaber (nur bei Gemeinschaftsdepots)

Frau Herr

Vorname _____ Name _____

Straße/Hausnummer _____
(Bitte hier die steuerliche Wohnsitzadresse angeben)

PLZ/Ort _____

Steuernummer _____

Steuer-Identifikationsnummer _____ zuständiges Finanzamt _____

Straße/Hausnummer _____

PLZ/Ort _____

Ich/Wir beauftragen comdirect – eine Marke der Commerzbank AG (im Folgenden comdirect genannt), in meinem/unserem Namen:

- Anträge auf vollständige bzw. teilweise Vorabbefreiung oder Erstattung ausländischer Quellensteuer an die von comdirect beauftragte ausländische Verwahrstelle zur Einreichung bei der zuständigen ausländischen Steuerstelle zu unterweisen bzw. der zuständigen ausländischen Steuerstelle direkt weiterzuleiten/einzureichen,
- den Antrag zur Ausstellung einer Ansässigkeitsbescheinigung an das zuständige Finanzamt weiterzuleiten,
- erforderliche Unterlagen die im direkten Zusammenhang mit der Quellensteuerrückforderung bzw. der Vorabbefreiung notwendig sind der anfragenden/anfordernden Stelle (Verwahrstelle oder ausländischen Steuerstelle) weiterzuleiten,
- die erforderliche Korrespondenz mit den inländischen Finanzbehörden, den ausländischen Steuerstellen sowie der Verwahrstelle durchzuführen, unter ggf. regelmäßiger erforderlicher Offenlegung meiner/unserer persönlichen Daten (z. B. Name, Adresse, Geburtsdatum, Steuernummer) und weiterer länderspezifischen erforderlichen Angaben,
- die erstatteten Steuerbeträge für mich/uns entgegenzunehmen und auf meinem/unserem Konto bei comdirect gutzuschreiben.

comdirect nimmt den Auftrag mit Weiterleitung von Anträgen im Einzelfall an. comdirect behält sich vor, diese Dienstleistungen nur in beschränktem Umfang, nur gegenüber einem beschränkten Kreis von Kunden oder überhaupt nicht mehr zu erbringen. Dies gilt insbesondere im Falle von Änderungen der für die Dienstleistung relevanten, steuerlichen Bestimmungen, abhängig vom Steuerstatus des Kunden und der sich hieraus ergebenden Auswirkungen auf die Erbringung der Dienstleistung. comdirect bringt dies dem Kunden in den banküblichen Mitteilungsmedien unverzüglich zur Kenntnis.

comdirect ist verpflichtet, auf unser/mein Verlangen über den Stand der Ausführung des Auftrags durch die Verwahrstelle und soweit vorhanden, die Entscheidung der ausländischen Steuerstellen, zu informieren, soweit comdirect selbst hierzu Informationen erhalten hat. Weitergehende Nachforschungs- oder Informationspflichten obliegen comdirect nicht.

Ich/Wir beauftrage(n) comdirect, die Bemühungen, um eine Vorabbefreiung bzw. einen Antrag auf Erstattung ausländischer Quellensteuer nur dann zu stellen, wenn nach Abzug aller Bearbeitungsgebühren und Auslagen vom Erstattungsbetrag ein auszahlender Betrag von mindestens 25 Euro verbleibt, wobei die einzelnen Wertpapiergattungen, Zahlungstermine und Lagerstellen gesondert berücksichtigt werden.

Im Übrigen finden die allgemeinen und produktbezogenen Geschäftsbedingungen von comdirect Anwendung.

comdirect erbringt keine Steuer- oder Rechtsberatungsleistungen im Zusammenhang mit diesem Auftrag. comdirect haftet nicht für ein Verschulden der Verwahrstelle oder sonstiger Dritter. Die Haftung von comdirect beschränkt sich auf die sorgfältige Auswahl und Unterweisung der Verwahrstelle.

Der Auftrag gilt ab dem Zeitpunkt der Unterzeichnung durch den Kunden. Dieser Auftrag kann jederzeit durch Widerruf beendet werden. Er erlischt im Falle des Todes des Depotinhabers bzw. im Falle eines Gemeinschaftsdepots mit dem Tod eines Depotinhabers. Zum Zeitpunkt der Kündigung bereits angestoßenen Maßnahmen werden im Sinne der Vollmacht ordnungsgemäß abgeschlossen.

Kundennummer (Auftraggeber) _____

1. Kontoinhaber

Vorname _____ Name _____

ggf. 2. Kontoinhaber

Vorname _____ Name _____

Erklärungen des Ertragsempfängers

Ich versichere/Wir versichern, dass

- mein/unsere Hauptwohnsitz in Deutschland ist und ich/wir dort unbeschränkt steuerpflichtig bin/sind,
- ich/wir Nutzungsberechtigt(e/r) im Sinne des im Einzelfall anwendbaren Doppelbesteuerungsabkommens bin/sind und die Erträge wirtschaftlich für eigene Rechnung vereinnahmen werde(n),
- die aufgeführten Voraussetzungen, unter denen eine Erstattung beansprucht werden kann, hinsichtlich der im Depot verwahrten Wertpapiere zum jeweiligen Zeitpunkt des Ertragszuflusses vorliegen,
- Änderungen bezüglich meines/unsere Wohnsitzes, des für mich/uns zuständigen Finanzamtes sowie dessen Anschrift und meiner/unsere Steuernummer comdirect unverzüglich mitteilen werde(n),
- der Firmensitz in Deutschland ist und die Firma dort unbeschränkt steuerpflichtig ist,
- die Firma nutzungsberechtigt im Sinne des im Einzelfall anwendbaren Doppelbesteuerungsabkommens ist und die Erträge wirtschaftlich für eigene Rechnung vereinnahmt,
- die Wertpapiere nicht zu einer Betriebstätte, festen Einrichtung oder Beteiligung an einer Personengesellschaft in dem jeweiligen Land gehören, das Quellensteuer einbehält,
- Änderungen bezüglich des Firmensitzes, des für uns zuständigen Finanzamtes sowie unserer Steuernummer unverzüglich comdirect mitteilen werde.

Unterschrift 1. Kontoinhaber

Ort, Datum _____ Unterschrift 

ggf. Unterschrift 2. Kontoinhaber

Ort, Datum _____ Unterschrift 

Order for withholding tax refund in accordance with the double taxation treaty

comdirect

Order to forward applications for tax refunds and advance exemptions under double taxation agreements (DTAs)



Account holder 1

Account number _____

Mrs. Mr.

First name _____ Surname _____

Street/House number _____

Post Code/Place _____

Customer tax number _____

Customer tax identification number _____ Relevant tax office _____

Street/House number _____

Post Code/Place _____

Depot holder 2

Mrs. Mr.

First name _____ Surname _____

Street/House number _____

Post Code/Place _____

Customer tax number _____

Customer tax identification number _____ Relevant tax office _____

Street/House number _____

Post Code/Place _____

I/We commission comdirect – eine Marke der Commerzbank AG („comdirect“), in my/our name:

- To instruct/submit applications for full or partial advance exemption or refund of foreign withholding tax to the foreign depositary appointed by comdirect for submission to the competent foreign tax authority or to forward/submit directly to the competent foreign tax authority,
- To forward the application for a certificate of residence to the competent tax office,
- To forward the documents required directly connected with the withholding tax reclaim or the advance exemption to the enquiring/requesting office (depositary or foreign tax office)
- To conduct the necessary correspondence with the domestic tax authorities, foreign tax offices as well as the depositary, disclosing my / our personal data (e.g. name, address, date of birth, tax number) and other country-specific required information on a regular basis, if necessary
- To receive the refunded tax amounts for me/us and to credit them to my/our account at comdirect.

comdirect accepts the order with forwarding of applications in individual cases. comdirect reserves the right to render these services only to a limited extent, only to a limited group of customers or no longer at all. This applies, in particular, in the event of changes to the tax regulations relevant to the service, depending on the customer's tax status and the resulting impact on the provision of the service. comdirect shall notify the customer of this without delay in the customary banking notification media.

comdirect undertakes, at our/my request, to furnish information about the status of the execution of the order by the custodian and, if available, the decision of the foreign tax authorities, insofar as comdirect itself has received information in this regard. comdirect does not undertake to conduct any further research or furnish any further information.

I/We hereby instruct comdirect to make every effort to obtain an advance exemption or to apply for a refund of foreign withholding tax only if, following deduction of all processing fees and expenses, an amount of at least EUR 25.00 remains to be disbursed from the amount to be refunded, taking into account separately the individual sub custody accounts, class of securities, payment dates and depositories.

In other respects, the General Terms and Conditions of Business of comdirect apply. comdirect does not provide any tax or legal advice in conjunction with this order. comdirect shall not be liable for any fault on the part of the depositary or any other third party. comdirect's liability is limited to the careful selection and instruction of the depositary.

The order is valid from the date of signature by the customer. This order may be terminated at any time by way of cancellation. It shall expire in the event of the death of the custody account holder, or in the case of a joint custody account, upon the death of a custody account holder. Actions already initiated at the time of termination shall be duly completed within the meaning of the power of attorney.

Account number _____

Account holder 1

First name _____ Surname _____

Account holder 2

First name _____ Surname _____

Declarations of the income beneficiary

I/We assure that

- My/Our main residence is in Germany and that I am/we are subject to unlimited tax liability there,
- I am/we are the beneficial owner(s) within the meaning of the double taxation treaty applicable in the individual case and that I/we shall receive the income economically for my/our own account,
- The stated conditions under which a refund can be claimed are met with regard to the securities held in the custody account at the respective time of the inflow of income,
- I/we shall without delay notify comdirect of any changes to my/our place of residence, the tax office responsible for me/us, as well as its address and my/our tax number,
- The company's registered office is in Germany and the company is subject to unlimited tax liability there,
- The company is entitled to use the securities within the meaning of the double taxation agreement applicable in the individual case and collects the income economically for its own account,
- The securities do not belong to a permanent establishment, fixed base or participation in a partnership in the respective country that retains withholding taxes,
- I shall notify comdirect without delay of any changes to the registered office, the tax office responsible for us and our tax number.

Signature Depository 1

Place, Date _____ Signature 

Signature Depository 1

Place, Date _____ Signature 



Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person

(NOTE: Partnerships should use Form NR302 and hybrid entities should use Form NR303)

Use this form if you are a non-resident taxpayer resident in a country that Canada has a tax treaty with and you are eligible to receive the reduced rate of tax or exemption provided by the treaty on all or certain income and you:

- receive income subject to Part XIII withholding tax, such as investment income, pension, annuities, royalties, and estate or trust income, and the withholding tax rate is reduced by the tax treaty, or
- are completing forms T2062, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Taxable Canadian Property* or T2062A, *Request by a Non-Resident of Canada for a Certificate of Compliance Related to the Disposition of Canadian Resource or Timber Resource Property, Canadian Real Property (Other Than Capital Property), or Depreciable Taxable Canadian Property* to request a certificate of compliance for the disposition of treaty protected property, or
- derive income of any kind through a partnership or hybrid entity and it asks you to complete Form NR301 to support a declaration by the partnership or hybrid entity.

Please refer to the instruction pages for more information.

Part 1. Legal name of non-resident taxpayer (for individuals: first name, last name)																																																												
Part 2. Mailing address: P.O. box, apt no., street no., street name and city																																																												
State, province or territory	Postal or zip code	Country																																																										
Part 3. Foreign tax identification number																																																												
Part 4. Recipient type																																																												
<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Trust																																																										
Part 5. Tax identification number																																																												
Enter your Canadian social insurance number or Canadian individual tax number, if you have one: <table border="1" style="width:100%; text-align:center; border-collapse: collapse;"> <tr> <td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td> </tr> </table>									Enter the corporation's Canadian business number, if it has one: <table border="1" style="width:100%; text-align:center; border-collapse: collapse;"> <tr> <td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;">R</td><td style="width:12.5%; height: 20px;">C</td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td> </tr> </table>									R	C									Enter the trust's Canadian account number, if it has one: <table border="1" style="width:100%; text-align:center; border-collapse: collapse;"> <tr> <td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;">T</td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td><td style="width:12.5%; height: 20px;"></td> </tr> </table>																			T													
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Part 6. Country of residence for treaty purposes																																																												
Part 7. Type of income for which the non-resident taxpayer is making this declaration																																																												
<input type="checkbox"/> Interest, dividends, and/or royalties	<input type="checkbox"/> Trust income	<input type="checkbox"/> Other – specify income type or indicate "all income" _____																																																										
Part 8. Certification and undertaking																																																												
<ul style="list-style-type: none"> • I certify that the information given on this form is correct and complete. • I certify that I am, or the non-resident taxpayer is, the beneficial owner of all income to which this form relates. • I certify that to the best of my knowledge and based on the factual circumstances that I am, or the non-resident taxpayer is, entitled to the benefits of the tax treaty between Canada and the country indicated in part 6 on the income listed in part 7. • I undertake to immediately notify whoever I am submitting this form to (whether it is the payer, agent or nominee, CRA, or the partnership or hybrid entity through which the income is derived) of any changes to the information provided on this form. 																																																												
_____ Signature of non-resident taxpayer or authorized person	_____ Name of authorized person (print)	_____ Position/title of authorized person	_____ Telephone number																																																									
		_____ Date (YYYY/MM/DD)																																																										

Expiry date – For Part XIII tax withholding purposes, this declaration expires when there is a change in the taxpayer's eligibility for treaty benefits or three years from the end of the calendar year in which this form is signed and dated, whichever is earlier.

Do not use this form:

- to support exemptions from tax under Article XXI of the Canada-U.S. tax treaty. You must apply to the CRA for a Letter of Exemption. Refer to guide T4016, *Exempt U.S. Organizations – Under Article XXI of the Canada-United States Tax Convention*.
- to support exemptions under a tax treaty that does not tax pension income if the total amount received from all payers is less than a certain threshold amount, or in other situations where Form NR5, *Application by a non-resident of Canada for a reduction in the amount of non-resident tax required to be withheld*, is applicable. See guide T4061, NR4 – *Non-resident tax withholding, remitting, and reporting* for more information on pension exemptions. In these cases, you have to file Form NR5 to receive a letter authorizing a reduction in withholding tax on pension income.
- to support exemptions from Part XIII withholding tax that are provided for in the *Income Tax Act*, such as fully exempt interest as defined in subsection 212(3); to support arm's length interest payments that are not captured by paragraph 212(1)(b); or to support reductions of the Part XIII withholding tax on rental income when the non-resident makes an election under Section 216. In these circumstances, the exemption or reduction is in the *Income Tax Act* rather than in one of Canada's tax treaties.

Business profits and disposition gains

For exemptions pertaining to services provided in Canada, including those provided by artists and athletes who are exempt from tax under a tax treaty, see Rendering services in Canada at cra.gc.ca/tx/nnrstdnts/cmmn/rndr/menu-eng.html or Film Advisory Services at cra.gc.ca/tx/nnrstdnts/flm/menu-eng.html. These pages contain links to information for non-residents, including how to apply for a waiver of withholding tax. You may need to attach Form NR302, *Declaration of eligibility for benefits (reduced tax) under a tax treaty for a partnership with non-resident partners* or NR303, *Declaration of eligibility for benefits (reduced tax) under a tax treaty for a hybrid entity* to an application for a waiver in certain circumstances, such as when the applicant for the waiver is a partnership or hybrid entity. The payer of income for services provided in Canada must withhold tax on these payments unless the non-resident provides the payer with a copy of a tax waiver or reduction issued by the CRA for those services.

For exemptions pertaining to dispositions of taxable Canadian property, see Disposing of or acquiring certain Canadian property at cra.gc.ca/nrdispositions/. Vendors and purchasers will find information on filing forms T2062, T2062A, and T2062C on this page. Generally, the purchaser of taxable Canadian property has to withhold tax on the purchase price unless the vendor receives a certificate of compliance from the CRA, or other rules apply.

Information and instructions for the non-resident taxpayer

Part XIII tax

Part XIII tax is a withholding tax imposed on certain amounts paid or credited to non-residents of Canada. Subject to certain exceptions specified in the law, the rate of Part XIII tax is generally 25%. However, an income tax treaty between Canada and another country may provide for complete exemption from Part XIII tax or may reduce its rate.

It is the payer's responsibility to withhold and remit Part XIII tax at the appropriate rate and the payer is liable for any deficiency. For this reason, the payer may request a completed Form NR301 or equivalent information before applying a reduced rate of withholding tax. Without Form NR301, the payer may not be satisfied of your entitlement to treaty benefits for the application of less than the full 25% Part XIII tax rate.

Foreign tax identification number

Enter the tax identification number that you use, if you have one, in your country of residence. For individuals who are resident in the United States, this is your social security number.

Recipient type

Tick the appropriate type of non-resident taxpayer.

A foreign partnership that is treated as fiscally transparent under the laws of a foreign country, resulting in the partners paying tax on the partnership's worldwide income, should use Form NR302 to claim treaty benefits the partners are entitled to.

Hybrid entities (see "Amounts derived through hybrid entities" below) should use Form NR303 if they are considered "fiscally transparent" by a country that Canada has a tax treaty with and that treaty contemplates extending treaty benefits for income derived through the entity to the residents of that country who have an interest in the entity (e.g., see paragraph 6 of Article IV of the Canada-U.S. tax treaty). A foreign entity that is taxed as a corporation on its worldwide income under the laws of the foreign country completes Form NR301.

For other entity types, such as government entities and professional unincorporated associations, go to the CRA website at cra.gc.ca/formspubs/frms/nr301-2-3-eng.html.

Canadian tax number

Provide a Canadian tax number, if you have one.

Country of residence

Indicate your country of residence. You must be a resident of the country as defined in the tax treaty between Canada and that country. For more information, consult the publication *Income Tax Technical News No. 35* at cra-arc.gc.ca/E/pub/tp/itnews-35/, published February 26, 2007.

Type of income

Enter the types of income being paid for which you are eligible for tax treaty benefits (such as an exemption from tax in Canada or a reduced withholding tax rate).

Note: Income, including interest and dividend income, paid by a trust (other than a deemed dividend paid by a SIFT trust to which subsection 104(16) applies) to a non-resident is considered "trust income" under the *Income Tax Act* and Canada's tax treaties.

Some tax treaties only reduce the Part XIII withholding tax on specific income types, such as interest or trust income, if the amount is taxable in the non-resident taxpayer's country of residence. To check if this applies to the income you receive, go to the Department of Finance website at fin.gc.ca/treaties-conventions/treatystatus_-eng.asp, or try the non-resident tax calculator at cra.gc.ca/partxiii-calculator/. For example, the Canada-United Kingdom tax treaty contains such a provision in paragraph 2 of Article 27.

Limitation on benefits

Limitation on benefits provisions prevent the unintended use of treaties by residents of a third country. Tax treaty benefits will be refused if any applicable limitation on benefits provision is not satisfied.

For example, Article XXIX-A of the Canada-U.S. tax treaty generally restricts full treaty benefits to "qualifying persons" as defined in that article. U.S. resident individuals are "qualifying persons." Corporations, trusts, and other organizations resident in the United States should consult the tax treaty article to find out if they meet the criteria. The document "CRA guidelines for taxpayers requesting treaty benefits pursuant to paragraph 6 of article XXIX A of the Canada-U.S. Tax Convention" at cra.gc.ca/tx/nnrstdnts/rctcl29-eng.html, provides the Canada-U.S. tax treaty in Appendix II and information for those who do not meet the criteria.

Certification and undertaking

This area should be completed and signed by:

- the non-resident taxpayer in the case of an individual;
- an authorized officer in the case of a corporation;
- the trustee, executor, or administrator if the person filing the form is a trust;
- an authorized partner in the case of a partnership.

A non-resident who does not satisfy the requirements of the limitation on benefits provisions, if any, contained in the tax treaty will not be entitled to all the benefits of the tax treaty. By signing this form you are certifying that the non-resident is entitled to a reduced rate of tax under a tax treaty.

During an audit or review, or while processing a related request, the CRA may ask you for more information to support the tax treaty benefit you claimed.

Change in circumstances

If a change in circumstances makes any information on the form incorrect, notify the payer immediately and fill out a new form.

Amounts derived through hybrid entities

A hybrid entity is in general a foreign entity (other than a partnership) whose income is taxed at the beneficiary, member, or participant level. For example, the United States resident members/owners of a Limited Liability Company (that is treated as a fiscally transparent entity under U.S. tax laws) may be entitled to treaty benefits if all the conditions in paragraph 6 of Article IV of the Canada-U.S. treaty are met. Under paragraph 6, an amount of income, profit or gain is considered to be derived by a resident of the United States if;

- 1) the amount is derived by that person through an entity (other than an entity that is a resident of Canada), and
- 2) by reason of that entity being considered fiscally transparent under U.S. tax laws, the treatment of the amount under U.S. tax laws is the same as it would be if that amount had been derived directly by that person. Paragraph 7 of Article IV contains additional restrictions on this look-through provision.

Entities that are subject to tax, but whose tax may be relieved under an integrated system, are not considered hybrid entities.

Where do I send this form?

Depending on your circumstances, send this form to one of the three areas noted below.

- If you receive income subject to Part XIII tax from a Canadian payer, or from an agent, nominee, or other financial intermediary who requested that you complete this form, send this form and your completed worksheets directly to the person who requested it, to reduce the Part XIII withholding tax on income being paid to you.
- If you derive income through a partnership or hybrid entity, and that partnership or hybrid entity asked you to complete Form NR301, send it to that partnership or hybrid entity.
- If requesting a certificate of compliance for the disposition of treaty-protected property, send this form, along with forms T2062 or T2062A, to the CRA according to the instructions on those forms.

Agents and nominees, or financial intermediaries

If you are an agent or nominee providing financial intermediary services as a part of a business, you should collect Form NR301, NR302, or NR303, or equivalent information, from the beneficial owner. See the instructions in Information Circular 76-12, *Applicable rate of part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention*, and published updates to this information on the CRA website, for the suggested format to use for submitting the information to the Canadian payer or withholding agent. If you are an agent or nominee providing financial intermediary services as part of a business and you pay another agent or nominee amounts for non-resident beneficial owners, collect an agent/nominee certification from them as described in Information Circular 76-12 and published updates.

Instructions for payers

To determine the appropriate reduced rate of withholding, see the relevant Canadian tax treaty on the Department of Finance website at fin.gc.ca/treaties-conventions/treatystatus_-eng.asp, or try the non-resident tax calculator at cra.gc.ca/partxiii-calculator/.

Do not apply a reduced rate of withholding in the following circumstances:

- the non-resident taxpayer has not provided Form NR301 or equivalent information and you are not sure if the reduced rate applies;
- the form is incomplete (see note below);
- a tax treaty is not in effect with the taxpayer's country of residence; or
- you have reason to believe that the information provided in this declaration is incorrect or misleading.

Note: The foreign and Canadian tax number fields may be blank because not all non-residents will have these tax numbers.

Expiry date

For Part XIII tax withholding purposes, this declaration expires when there is a change in the taxpayer's eligibility for the declared treaty benefits or three years from the end of the calendar year in which the form is signed and dated, whichever is earlier. For example, if the taxpayer's mailing address has changed to a different country, you should ask the taxpayer for a revised Form NR301.

If you need more information, see Part XIII withholding tax at cra.gc.ca/tx/nrdsnts/pyr/prtxiii/wthldng/menu-eng.html and select Beneficial ownership or Rates for part XIII tax.

Ausfüllhilfe zu Form NR 301

comdirect

DECLARATION OF ELIGIBILITY FOR BENEFITS UNDER A TAX TREATY FOR A NON-RESIDENT TAXPAYER

1. Legal name of non-resident taxpayer
(for individuals: first name, last name) Bitte eintragen: Vorname und Nachname

2. Mailing address: Apt no. – street no.,
street name and city Bitte eintragen: Straße/Hausnummer, Wohnort
Postal or zip Bitte eintragen: Postleitzahl
code Country Bitte eintragen: Germany

3. Foreign tax identification number Bitte eintragen: Persönliche SteuerIdentifikationsnummer
(11-stellig)

4. Recipient type and Canadian tax number if you have one
Individual Bitte ankreuzen als Privatperson
Corporation Bitte ankreuzen als juristische Person

5. Tax identification number
Enter your Canadian social insurance number or
Canadian individual tax number, if you have one: Bitte eintragen: Falls vorhanden
Enter the corporation's Canadian business
number, if it has one: Bitte eintragen: Falls vorhanden
Enter the trust's Canadian account number,
if it has one: Bitte eintragen: Falls vorhanden

6. Country of residence for treaty purposes Bitte eintragen: Germany

7. Type of income for which the non-resident taxpayer
is making this declaration Bitte ankreuzen: Interest, dividends, and/or royalties

8. Certification and undertaking Signature of
non-resident taxpayer or authorized person Hier bitte unterzeichnen

9. Date (YYYY/MM/DD) Hier bitte das Datum der Unterzeichnung eintragen im
Format: Jahr/Monat/Tag

Bitte unbedingt beachten

Streichungen und Änderungen jeglicher Art führen zur Ungültigkeit des kanadischen Steuerformulars.