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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	16 June 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2023) 324 final – Annexes
Subject:	ANNEXES to the Proposal for a Council Directive on Faster and Safer Relief of Excess Withholding Taxes

Delegations will find attached document COM(2023) 324 final – Annexes.

Encl.: COM(2023) 324 final – Annexes



EUROPEAN
COMMISSION

Brussels, 19.6.2023
COM(2023) 324 final

ANNEXES 1 to 2

ANNEXES

to the

Proposal for a Council Directive

on Faster and Safer Relief of Excess Withholding Taxes

{SEC(2023) 243 final} - {SWD(2023) 215 final} - {SWD(2023) 216 final} -
{SWD(2023) 217 final}

ANNEX I

DIGITAL TAX RESIDENCE CERTIFICATE AS REFERRED TO IN ARTICLE 4

Technical requirements

1. The digital tax residence certificate shall:
 - be issued with an electronic seal in conformity with Regulation (EU) No 910/2014 of the European Parliament and of the Council¹;
 - offer the possibility of both human- and machine-readable format presentations of the digital tax resident certificate with PDF documents or similar other formats which can be used in the automated systems;
 - be printable;
 - contain an open text box for inclusion of information under Article 4(g).
2. Member States may introduce a verification process through verifiable credentials if the technical requirements in the Union are met.

A Committee shall support the Commission with the implementation of the digital tax residence certificate by Member States. In addition, the Committee may provide technical support regarding any possible changes of the technical basis of the digital tax residence certificate or new technical developments.

¹ Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (OJ L 257, 28.8.2014, p. 73)

ANNEX II

REPORTING AS REFERRED TO IN ARTICLE 9 and 15

Certified financial intermediaries shall provide the following information in the corresponding xml format:

Type of information	Specification
A. Information regarding the person that is providing the information	
Name of the financial intermediary	
EUID, Legal Entity Identifier (LEI) or alternative	
Official address	
Other relevant data	Tax identification number and email address
B. Information regarding the recipient of the dividend or interest payment	
Identification of the financial intermediary or final taxpayer receiving the dividend or interest payment	
i. Individual	Name, TIN, date of birth, address
ii. Legal person	Name, LEI, TIN, address, EUID
Investment account number	Number of the safekeeping account where the securities are held by the financial intermediary/taxpayer receiving the payment
C. Information regarding the payor of the dividend or interest payment	
Identification of the financial intermediary from whom the reporter receives the dividend or interest payment	
i. Individual	Name, TIN, date of birth, address
ii. Legal person	Name, LEI, TIN, address, EUID
Investment account number	Number of the safekeeping account where the securities were held by the financial intermediary sending the payment

D. Information regarding the dividend or interest payment	
Issuer	Name, LEI or TIN or EUID, official address
ISIN number	Identification of the issuer and the security
Security type	Cash dividends, dividends-in-kind, mixed in-kind and cash dividends and interest
COAF (Official Corporate Action Event Identifier)	Identification of the event (dividend/interest distribution)
Relevant dates	Ex-dividend date, record date, settlement date (if done or a mark in case not yet produced), payment date, coupon date
Amount of dividend or interest received/to be received and currency	Gross amount, net amount, Withholding Tax rate applied or to be applied, amount withheld
Cash account number	Account number to which the payment has been transferred
E. Information regarding application of anti-abuse measures	
Information about holding period of underlying publicly traded shares	Two boxes: 1) for underlying shares acquired 2 days or more before the ex-dividend date – number of shares 2) for underlying shares acquired within a period of 2 days before the ex-dividend date – number of shares (First In First Out ‘FIFO’ to be used in case of regular trading positions)
Information about financial arrangement	Indicate evidence of any financial arrangement involving underlying publicly traded shares that has not been settled, expired or otherwise terminated at the ex-dividend date