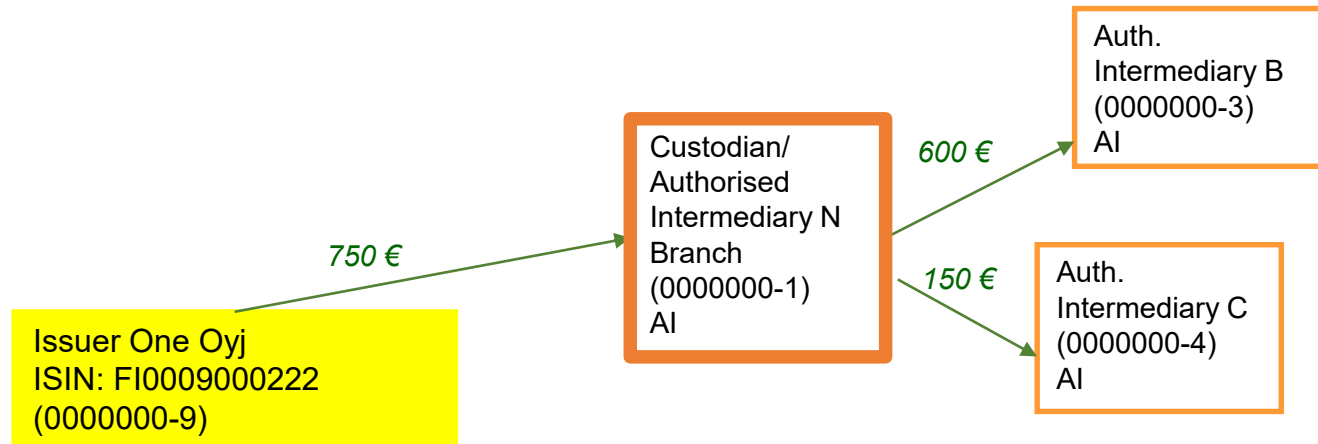


All euro amounts in the example are gross amounts

Case 1 ([Case 1.xml](#))

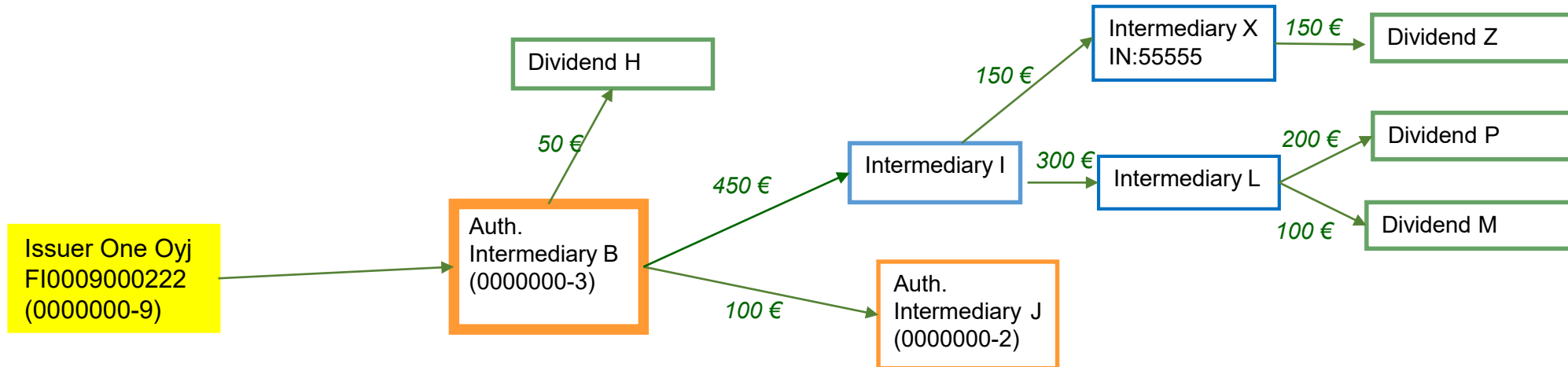
The Custodian / Authorised Intermediary N Branch submits an annual information return as an AI, where in one GroupAI element is Auth. Intermediary B and dividends transferred to it (€600), and in another GroupAI element Auth. Intermediary C and dividends transferred to it (€150)



Case 2 ([Case 2.xml](#))

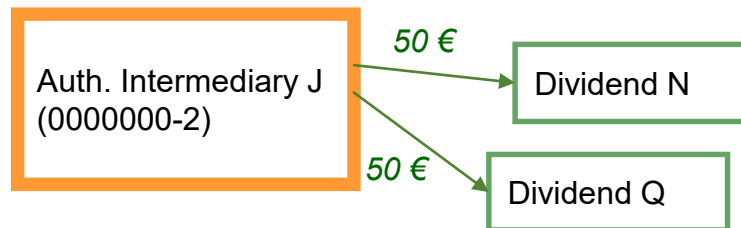
Auth. Intermediary B, as an AI, submits an annual information return where

- in one GroupAI element is Auth. Intermediary J and dividends paid to it (€100)
- in the second GroupAI element the TopCI is Intermediary L and in the OtherCI is Intermediary I and the dividend beneficiaries Dividend P (€200) and Dividend M (€100)
- in the third GroupAI element TopCI is Intermediary X and the OtherCI is Intermediary I and as a dividend beneficiary Dividend Z (€150)
- Dividend H's information is reported in its own GroupAI element directly under the GroupAICI Investor structure (€50)



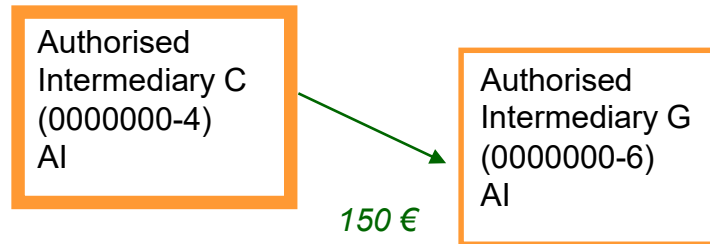
Case 3 ([Case 3.xml](#))

Auth. Intermediary J, as an AI, submits an annual information report, where the dividend beneficiaries are Dividend N and Dividend Q



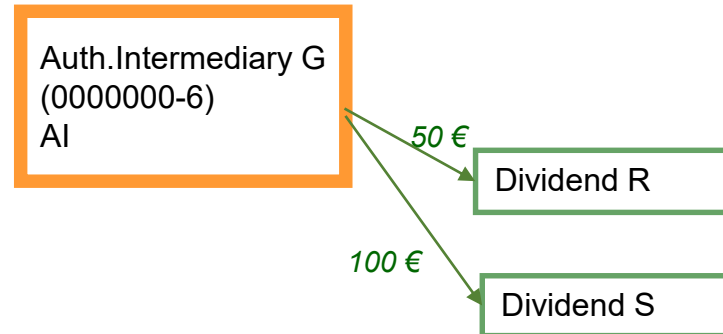
Case 4 ([Case 4.xml](#))

Auth. Intermediary C, as an AI, submits an annual information return, where Authorised Intermediary G is in the GroupAI element and the dividends transferred to it (€150)



Case 5 ([Case 5.xml](#))

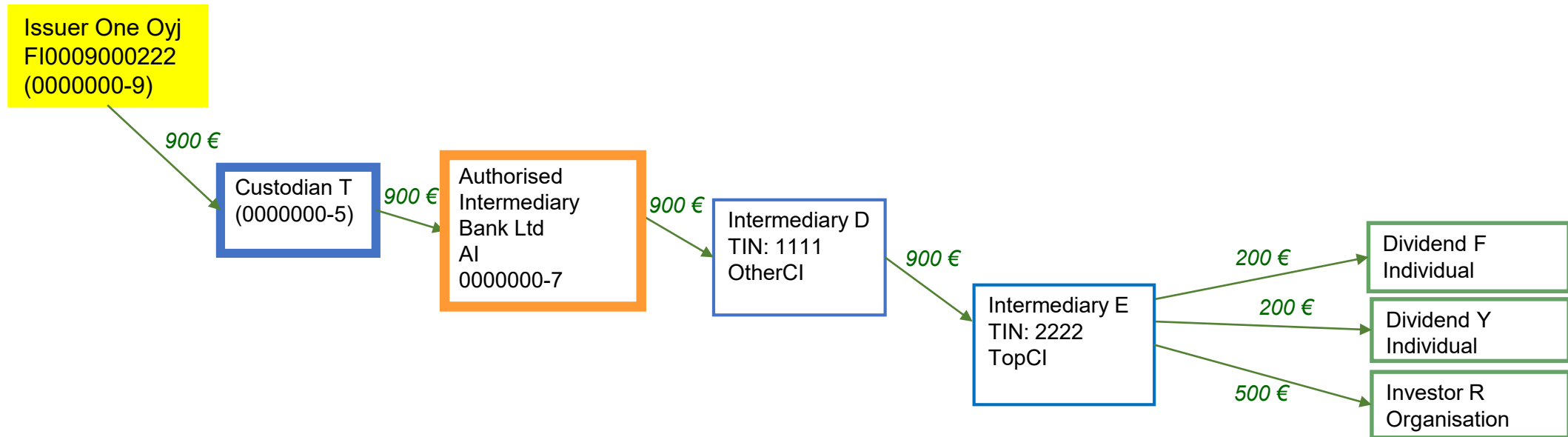
Auth. Intermediary G, as an AI, submits an annual information return, where the dividend beneficiaries are Dividend R and Dividend S



Case 6 ([Case 6.xml](#))

Custodian T submits on behalf of the Authorised Intermediary Bank Ltd the annual information return, where

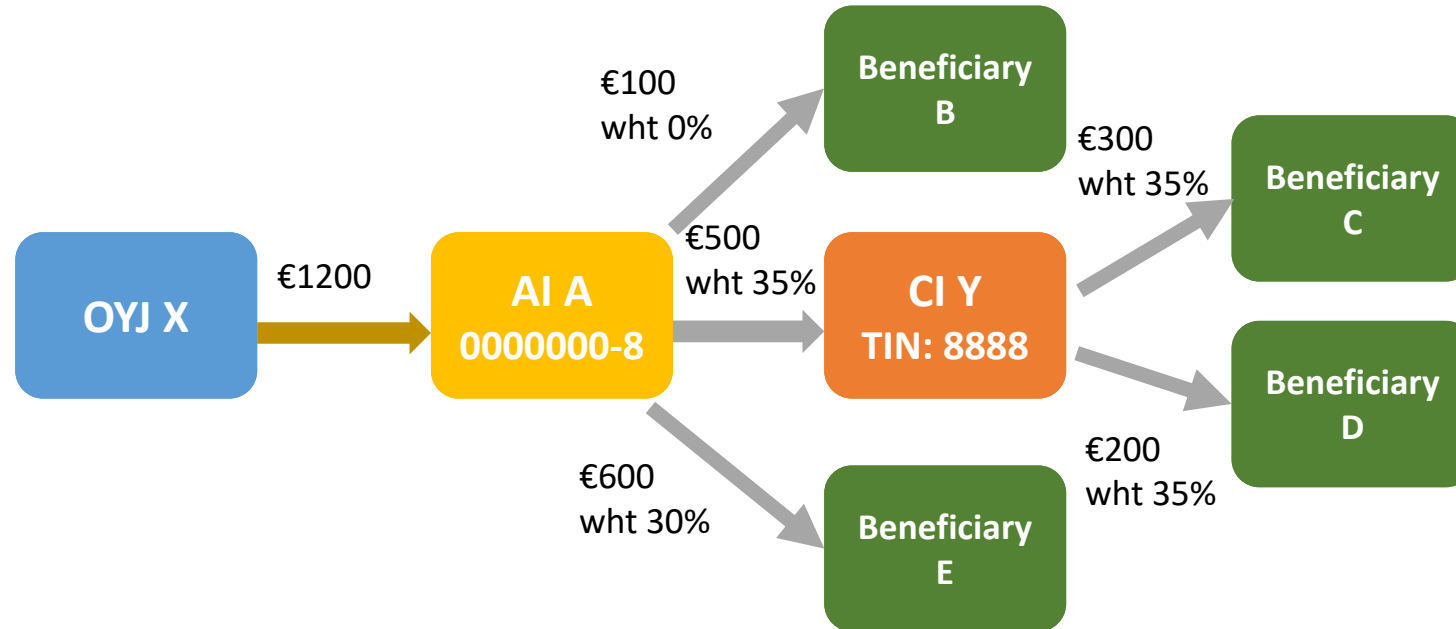
- Auth. Intermediary Bank Ltd is the AI
- in the GroupAI element the TopCI is Intermediary E and OtherCI is Intermediary D and the dividend beneficiaries are Dividend F (€200) and Dividend Y (€200) and Organisation R (€500)



Case 7 (Case 7)

Auth. Intermediary A, as an AI, submits an annual information return where

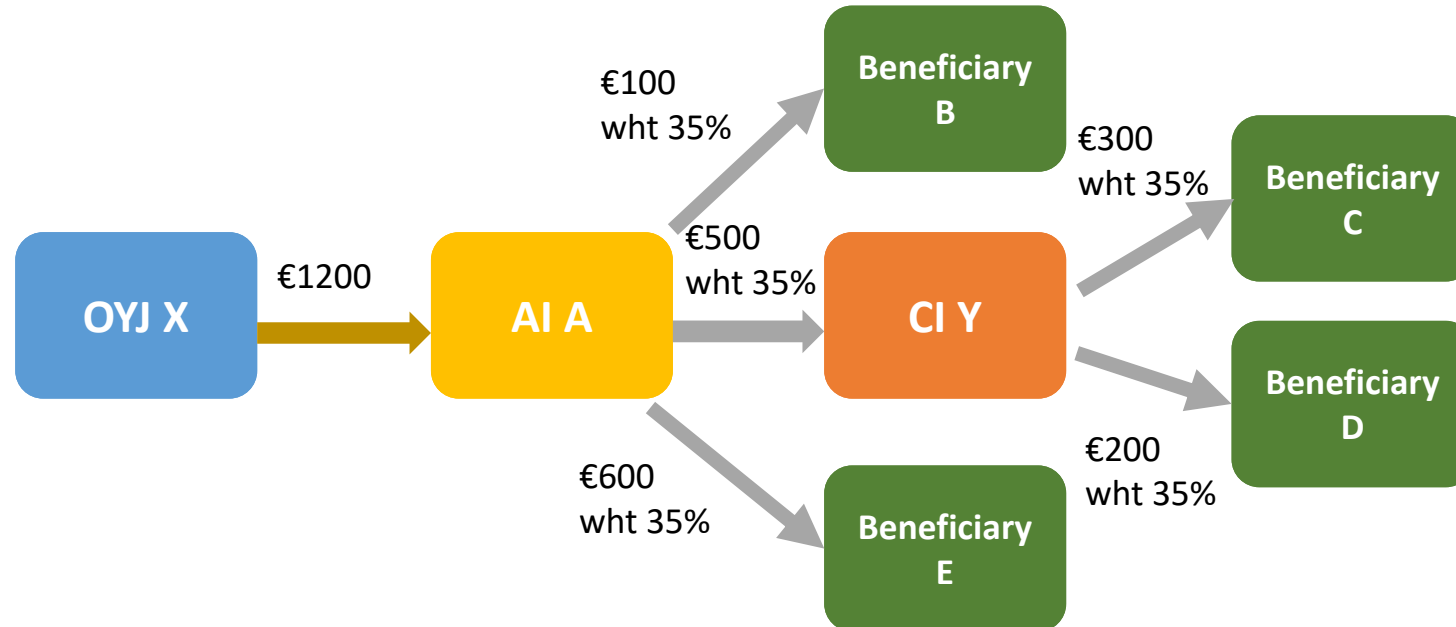
- the Beneficiary B's and Beneficiary E's information is reported in own GroupAI element directly under the GroupAICI Investor structure
- in the second GroupAI element the TopCI is Intermediary Y and 35% withholding dividends paid to it (€500). Beneficiary C and Beneficiary D are not reported.



Case 8

Auth. Intermediary A, as an AI, submits an annual information return where

- the Beneficiary B's and Beneficiary E's dividend information is reported under AI A's name in total amount (€700) in own GroupAI element directly under the GroupAICI Investor structure
- in the second GroupAI element the TopCI is intermediary Y and 35% withholding dividends paid to it (€500). Beneficiary C and Beneficiary D are not reported.



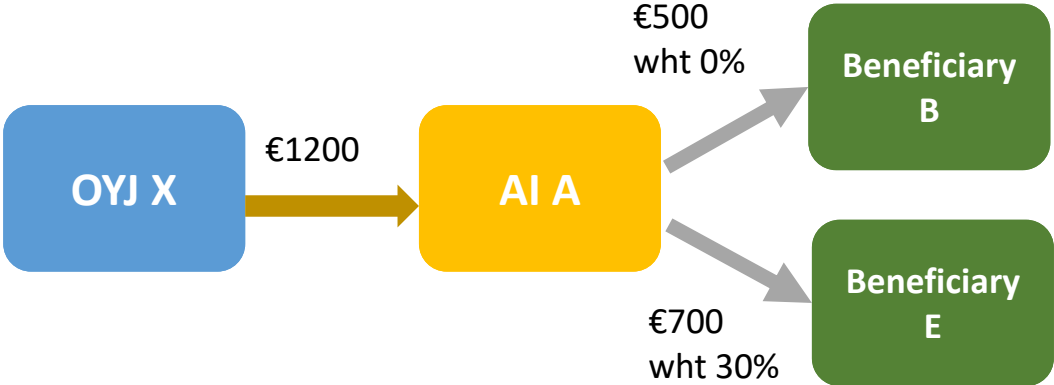
Case 9 Stock dividends

Beneficiary B receives stock dividends (€500) which includes €480 shares and €20 fractions

Beneficiary E receives stock dividends (€700) which includes €660 shares and €40 fractions wht €40

Auth. Intermediary A, as an AI, submits an annual information return where

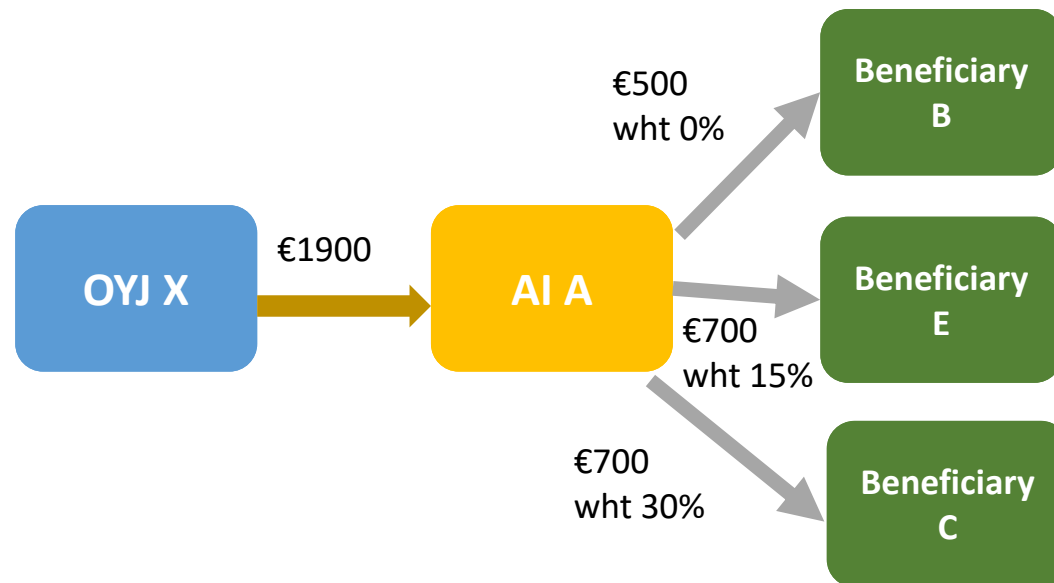
- the Beneficiary B's and Beneficiary E's information is reported in own GroupAI element directly under the GroupAICI Investor structure
- detailed information is given under OtherInfo-element



Case 10

Auth. Intermediary A, as an AI, submits an annual information return where

- all the beneficiaries information is reported in GroupAI element directly under the GroupAICI Investor structure
- Beneficiary B Pension Fund (wht 0%) ResCountryCode/First US, RateReason TRACEFINTREATY2, Investor/Organisation/Entitylegaltype OECD405, OtherInfo PrevDecNumber
- Beneficiary E (wht 15%) ResCountryCode/First US and Adjustment 35% -> 15% (quick refund during the payment year)
- Beneficiary C (30%) ResCountrycode/First X0



Case 11 AI's Summary

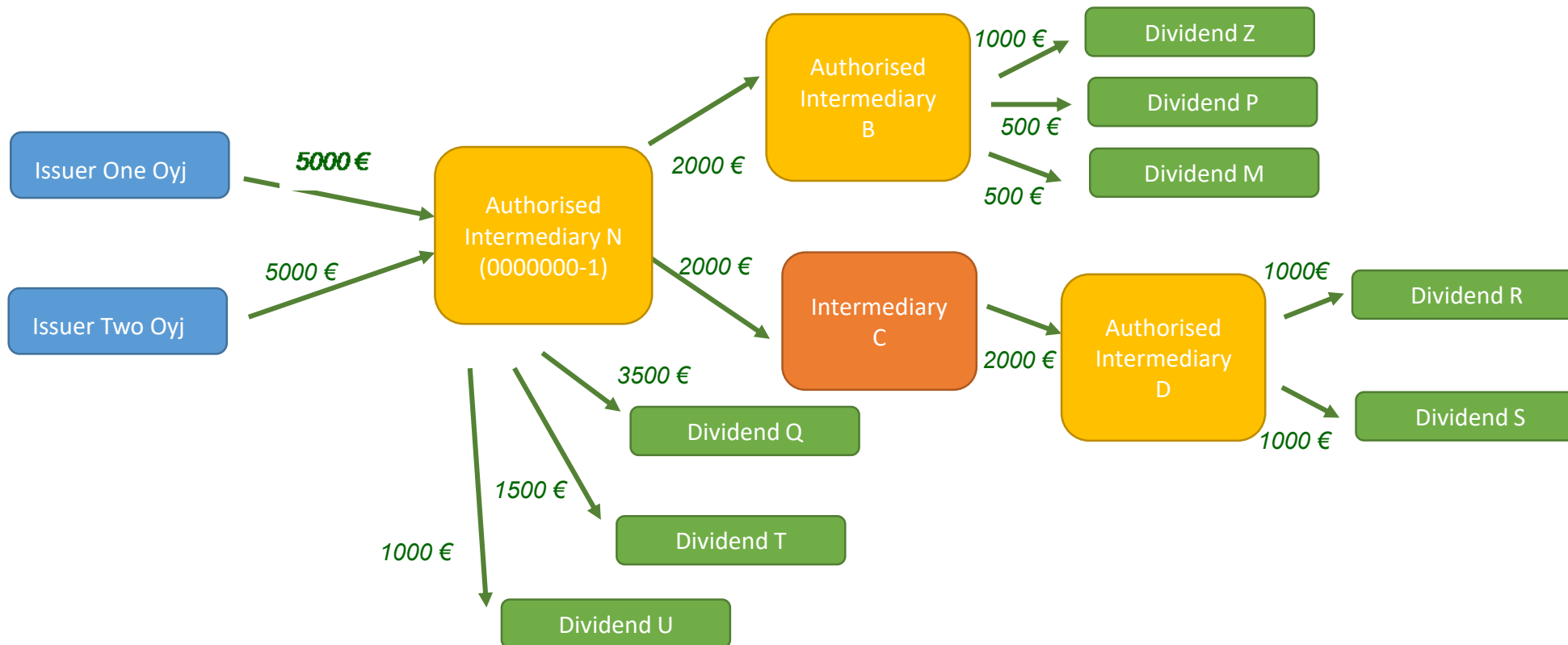
Please notice that in this example precondition is that Authorised intermediary N has already submitted several annual information returns with identity information of non-resident dividend beneficiaries that the AI has taken responsibility for, and the dividend information they have forwarded to other AIs.

In addition Authorised Intermediary N, as an AI, now submits an annual information return Summary data.

In Summary data AI N's gross amount of dividends is 10000€.

From 10000€ AI N has forwarded to other AI B 2000€ and to other AI D through CI C 2000€. Withholding taxes in total are 600€.

AI N has paid to its direct clients 6000€: DIV Q 3500€/15%, DIV T 1500€/35% and DIV U 1000€/30%. Withholding taxes in total 1350€.



Case 12 'Nil' return

Authorised Intermediary submits so called 'nil' return if AI has not paid nor forwarded any dividends during the year in question.

