

Important Information about Tax at Source

In case of payments to our members not seated in Austria we require a Certificate of Residence from your competent tax authority.

The relevant form is available at:

<http://formulare.bmf.gv.at/service/formulare/inter-Steuern/pdfs/9999/ZS-QU1.pdf>

Therefore the following information:

1 If we do not get the Certificate we have to deduct 20% tax at source to the Austrian Tax Authorities (Finanzamt Eisenstadt). The deducted amount can be reclaimed from the Austrian Tax Authorities (Finanzamt Eisenstadt) together with the proof that tax has been paid for this amount in the country of residence (find enclosed the form ZS-RD1 [German] or ZS-RE1 [English]).

If we receive the Certificate of Residence we can pay out the full amount except in these countries where we have to deduct the following percentages regardless of any Certificate of Residence. These percentages will not be refunded from tax authorities:

Azerbaijan, Australia, Chile, Estonia, Canada, Latvia, Liechtenstein, Lithuania, Mexico, USA:	10%
Greece:	7%
Albania, Bulgaria, Finland, Poland, Portugal, Slovakia, Slovenia, Spain, Czech Republic, Ukraine:	5%

2 It is important for you to know that the Certificate of Residence has to be renewed every beginning of a year.