



Gerd Müller-Gatermann
Unterabteilungsleiter IV B

POSTANSCHRIFT Bundesministerium der Finanzen, 11016 Berlin

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DATUM 16. März 2006

Verband der Auslandsbanken in Deutschland e.V.
Savignystraße 55
60325 Frankfurt /M.

nachrichtlich:

Oberste Finanzbehörden
der Länder

Bundesamt für Finanzen

BETREFF **Englische Fassung der Bescheinigung im Sinne der Rn. 5 des BMF-Schreibens vom 22. Juli 2005 (BStBl I 2005 S. 829)**

ANLAGEN 1

GZ **IV B 7 - S 2742a - 6/06** (bei Antwort bitte angeben)

In der Anlage übersende ich eine amtliche Übersetzung des mit den obersten Finanzbehörden des Bundes und der Länder abgestimmten Musters einer Bescheinigung im Sinne der Rn. 5 des BMF-Schreibens vom 22. Juli 2005 (BStBl I 2005 S. 829). Die Musterbescheinigung kann Ihren Mitgliedsunternehmen zur Verfügung gestellt werden.

Im Auftrag
Müller-Gatermann

Beglaubigt

Bank/Savings Bank town

Telephone: telefax

Postal address: Bank/Savings Bank town

Town, date

E N T W U R F

**Certification for presentation to the Tax Office for the purposes of Section 8a of
Germany's Corporation Tax Law**

You have asked (“Bank/Savings Bank”) to issue a Certification for presentation to the Tax Office for the purposes of the Corporation Tax Lawⁱ. We hereby declare that regarding the mixed limit / loan / short-term operating credit line (contract number; loan number; account number) of (date of the conclusion of the contract) in the amount of EUR (“Loan”) to the [XY] (“Borrower”)

€ No securities on capital claims of persons other than the Borrower have been grantedⁱⁱ.

€ The following securities have been granted by persons other than the Borrower:

1. Security in rem

€ Pledges / Liens (e.g. of deposits)

€ Assignments (e.g. assignments of receivables)

2. Personal security (e.g. surety, guarantee, assumption of debt)

linked with the following:

€ Securities in rem (e.g. on deposits)

€ Assignments (e.g. assignments of receivables; global assignments)

€ Submission to immediate foreclosure in respect of all or certain assets

€ Agreed restraints on disposal

€ Other agreements (e.g. pledges/liens under the General Standard Terms and Conditions)ⁱⁱⁱ

3. Securities as mentioned above that have been waived during the term of the Loan

Other comments^{iv}

This Certification is based solely on information that is known to the employees of the Bank/Savings Bank who have worked on the Loan.

In providing this Certification, the Bank/Savings Bank – in the first place for legal reasons – is not offering any consultancy services on tax matters. In particular, the Bank/Savings Bank will not be responsible or liable for the Borrower's success in obtaining any tax benefits which are the objective of this Certification.

Yours sincerely,
Bank/Savings Bank

Explanations

- i The declaration should only be issued at the request of the Borrower on the occasion of the conclusion of one of the legal transactions mentioned (loan etc.) by the Bank/Savings Bank; furthermore, it must be issued spontaneously by the issuer of the original Certification whenever any change is made in the contract or in the securities which have been provided.
- ii The list of securities granted by third parties must be supplied and the grantors of the securities must be named regardless of whether not merely short-term deposits or not merely short-term other capital claims within the meaning of marginal note 20 of the FMOF letter of 15 July 2004 on Section 8a Corporation Tax Law (Federal Tax Gazette I 2004 p. 593) are involved. Furthermore, this information must be provided regardless of whether the security depends on the fulfilment of a condition (e.g. security is provided or the debt secured falls due) or on the expiration of a period.
- iii All the securities and trust relationships granted for the loan must also be included (e.g. encumbrance of real property, mortgage, letter of responsibility, assignment as security).
- iv Enter here if (other) persons who are not borrowers have granted security, but have not released the bank from existing bank secrecy as regards this Certification.