

**MEMO# 31490**

November 19, 2018

# **For Your Review -- Draft Supplemental Submission to Swiss Federal Tax Administration (SFTA) on Treaty Relief Claims**

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TO: Accounting/Treasurers Committee

Tax Committee RE: For Your Review -- Draft Supplemental Submission to Swiss Federal Tax Administration (SFTA) on Treaty Relief Claims

The attached draft letter for your review follows up on the ICI Global letter submitted on September 5, 2018 and a meeting held with SFTA officials on November 2nd. The draft letter describes eight issues for which we requested clarification in September and provides ICI Global "proposals" (based upon the November meeting) for resolving them. The points relate to:

- the status of Swiss Form 82R;
- the "Swiss income per fund-unit" calculation;
- requirements to "verify" broker-provided information;
- data preservation requirements;
- proxy solicitation firm information;
- documenting sales restrictions;
- providing financial statements and prospectuses; and
- the treatment of trusts, foundations, partnerships, estates, and joint accounts.

Please review the draft submission at your convenience and provide any comments to Katie Sunderland (at [katie.sunderland@ici.org](mailto:katie.sunderland@ici.org) or 202-326-5821) or to the undersigned (at [lawson@ici.org](mailto:lawson@ici.org) or 202-326-5832) by Thursday, November 29. We plan to submit the letter on Friday, November 30.

One point of note: the SFTA officials asked during the meeting that their names not be disclosed, including on any materials (such as this draft letter) appearing on the ICI's website. So, apologies for the blank spaces.

Keith Lawson  
Deputy General Counsel - Tax Law

[Attachment](#)

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