

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (repealed)

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ANNEX I

Indicative list of categories of entities and legal arrangements which are considered to be not subject to effective taxation, for the purposes of Article 2(3)

- 1. Entities and legal arrangements whose place of establishment or place...
- 2. Entities and legal arrangements whose place of establishment or place...

ANNEX II

Indicative list of categories of entities and legal arrangements which are considered to be not subject to effective taxation, for the purposes of Article 4(2)

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ANNEX III

LIST OF RELATED ENTITIES REFERRED TO IN ARTICLE 15

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ANNEX IV

LIST OF ITEMS FOR STATISTICAL PURPOSES TO BE PROVIDED ANNUALLY BY MEMBER STATES TO THE COMMISSION

- 1. Economic items
 - 1.1. Withholding tax:
 - 1.2. Amount of interest payments/sales proceeds:
 - 1.3. Beneficial owner:
 - 1.4. Paying agents:
 - 1.5. Paying agents upon receipt:
- 2. Technical items
 - 2.1. Records:
 - 2.2. Processed/corrected records:
- 3. Optional items:
 - 3.1.
 - 3.2.
 - 3.3.