

Bank/Savings Bank town
 Telephone: telefax
 Postal address: Bank/Savings Bank town
 Town, date

ENTWURF

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 Law¹. 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 granted².
- ☐ The following securities have been granted by persons other than the Borrower:

1. Security in rem

- ☐ Pledges/Liens (e.g. of deposits)

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- ☐ 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)

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- ☐ Assignments (e.g. assignments of receivables; global assignments)

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- ☐ Submission to immediate foreclosure in respect of all or certain assets

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- ☐ Agreed restraints on disposal

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- ☐ Other agreements (e.g. pledges/liens under the General Standard Terms and Conditions)³

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

Other comments⁴

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

- 1 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.
- 2 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.
- 3 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).
- 4 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.