

## Overview of the Amendments to the Notification Procedure

	Present regulation	New regulation	Entry into force
Applicability depending on type of entity in case of Swiss beneficiaries	<b>Corporations, cooperatives</b> , collective investment scheme or governmental community	<b>Legal entities</b> , collective investment scheme or governmental community	Requests filed after 1.1.2023
Applicability depending on type of entity in case of foreign resident beneficiaries	<b>Corporations</b>	Company according to the <b>definition of the tax treaty</b>	Requests filed after 1.1.2023
Applicability depending on stake of participation in case of Swiss beneficiaries	<b>20%</b> participation in the share-capital	<b>10%</b> participation in the share-capital	Requests filed after 1.1.2023
Applicability depending on stake of participation for reduced rate in case of foreign resident beneficiaries	Depending on the treaty, if no minimum participation stated, <b>20%</b>	Depending on the treaty, if no minimum participation stated, <b>10%</b>	Requests filed after 1.1.2023
Validity of basic permission to apply a reduced rate (requested with forms 823, 823B, 823C)	<b>3 years</b> , can be renewed	<b>5 years</b> , can be renewed	New or renewed requests filed after 1.1.2023, but no automatic extension of the validity of already issued permissions.