

**Trade associations are kindly requested to submit the information and data requested in this questionnaire to the Commission services before 15 June 2007**

**EXPERT GROUP ON TAXATION OF SAVINGS**  
**Questionnaire on quantitative elements**

**Please note:**

- To avoid double counting, the Trade Association should coordinate with other Trade Associations represented in the expert group in order to ensure that its members are not also included in the data of the other Trade associations for the purposes of this questionnaire. In the copy of the questionnaire to be sent from the Trade Associations to their members, it should be clearly stated that the member should refrain from answering more than once to the questionnaire, even if it is also a member of another Trade Association participating to the Expert Group.
- Trade Associations are kindly asked to react on **each** of the questions, even if their answer on a single question would be "**non applicable**" (question not relevant to the activity of the Association) or "**not available**" (when **none** of their members has provided useful data for such a question).

**Preliminary statement:**

- Data provided **needs to preserve anonymity**: it will not be necessary to document the name of taxable individuals; nor the name of the products in which individuals have invested their assets.
- Information obtained by participating in the group's deliberations or contributing to this questionnaire may not be divulged if, in the Commission's opinion, this information relates to confidential matters or proprietary information. **Data** obtained from this questionnaire **will only be used on an aggregate/anonymous basis**.

1. Available data about the **number of beneficial owners** for which the members of your Trade Association had to report information or to levy a withholding tax on the basis of the Savings Directive in 2005 (second semester) and in 2006, split by EU Member State of establishment of your members (for UK and Gibraltar, data can instead relate to the tax years ending, respectively, on 5 April and 30 June 2006).
2. Available data about the **number of residual entities** for which the members of your Trade Association had to report information, in accordance with the last phrase of Article 4 (2) of the Savings Directive, or to levy a withholding tax [Article 11 (5) of the same Directive] in 2005 (second semester) and in 2006, split by EU Member State of establishment of your members (for UK and Gibraltar, data can instead relate to the tax years ending, respectively, on 5 April and 30 June 2006).
3. Whether disclosure of such information is allowed in the EU Member State of establishment of the members of your Trade Association, **further split** of the data provided for questions 1 and 2 **by EU Member State of residence of the beneficial owners, or of the place of establishment of the residual entities**.
4. Number of members of your Trade Association, split by EU Member States of establishment, which actually had to report information or to levy a withholding tax under the Savings Directive in 2005 (second semester) and in 2006 (for UK and Gibraltar, data can instead relate to the tax years ending, respectively, on 5 April and 30 June 2006).

5. Possible estimates of the **specific (one-off) start-up costs** incurred by the members of your Trade Association established in the EU for the **first application** of the national measures for implementing the Savings Directive. Split, if possible, in relation to the categories of costs (e.g. informatics hardware, informatics software, training costs, other administrative non-recurring costs).
6. Possible estimates of the **annual recurring costs** incurred by the members of your Trade Association which are **directly linked** to the application of the national measures for implementing the Savings Directive (annual depreciation should be excluded in those cases where start-up costs have been capitalised).

7. **In relation to questions 8 and 9 below**, where it is not possible to survey the 27 EU Member States, a representative number of Member States should be surveyed. If this is the case, please indicate which Member States are surveyed and what proportion this sample represents of the total EU industry in question.
8. Available data on the total amount of assets/investments held by EU resident individuals in other EU Member States but the one of residence, for each year between 2002 and 2006.
9. As far as possible, the breakdown (amount of assets by type of investment/products **and** by country where such assets are held), for each of the years between 2002 and 2006, of the portfolio held by EU-resident individuals in other EU Member States but the one of residence:
  - 9.1 Bank accounts (current accounts/savings accounts/deposits) on which interest is paid over a period shorter than, or equal to, one year
  - 9.2 Investments in deferred-interest accounts and other accounts on which interest is paid over a period longer than one year
  - 9.3 Direct investment in bonds and other interest bearing securities
  - 9.4 Shares or units in UCITS as set out by Directive 85/611/EC
  - 9.5 Shares or units in Non-UCITS funds established in an EU Member State
  - 9.6 Shares or units in collective investment schemes established outside the territory of the EU
  - 9.7 Direct investments in structured products
  - 9.8 Direct investments in derivative products (and the annual amount of **premiums** received when using such derivatives)
  - 9.9 Revocable life-insurance contracts and annuity products where more than 40% of the underlying investment is made in debt claims, or in shares or units of UCITS or other undertakings for collective investment where the percentage of assets in debt claims is more than 40%
  - 9.10 Occupational pension schemes (second pillar) and individual pension schemes (third pillar) where more than 40% of the underlying investment is made in debt claims, or in shares or units of UCITS or other undertakings for collective investment where the percentage of assets in debt claims is more than 40%.

## 9.11 Any other assets

10. Number of branches opened **outside the EU (EU-27)** by banks registered in the EU during the period 2002-2006 (distribution by non-EU country of establishment of branches, if possible).
11. Number of branches opened **within the EU (EU-27)** by banks registered outside the EU (**EU-27**) during the period 2002-2006 (distribution by non-EU country of the head office, if possible)

12. Available data on the evolution in the number of trusts set up (by type of trusts) and established in EU Member States (having reference to the residence of the trustee) from 2002 to 2006:
  - Trusts that pass on the income for the immediate benefit of the beneficiary (including Bare Trusts, Interest in possession trusts, Life interest trusts and Accumulation and maintenance trusts) (a)
  - Discretionary trusts (distinguishing if possible Non-revocable discretionary trusts from those that are revocable or where the Settlor has reserved powers) (b)
13. Available data on the evolution in number of trusts set up (by type of trusts) and established outside the EU (EU-27) (having reference to the residence of the trustee) from 2002 to 2006:
  - Trusts that pass on the income for the immediate benefit of the beneficiary (including Bare Trusts, Interest in possession trusts, Life interest trusts and Accumulation and maintenance trusts) (a)
  - Discretionary trusts (distinguishing if possible Non-revocable discretionary trusts from those that are revocable or where the Settlor has reserved powers) (b)

14. Available data on the evolution in the number (and possibly in the value) between the end of 2002 and the end of 2006 of bank accounts held inside the EU (EU-27) by trusts and other legal arrangements in their own name
15. Available data on the evolution in the number (and possibly in the value) between the end of 2002 and the end of 2006 of bank accounts held inside the EU (EU-27) by trusts and other legal arrangements in the name of the trustee(s)
16. Available data on the evolution in the number (and possibly in the value) between the end of 2002 and the end of 2006 of bank accounts held inside the EU (EU-27) by legal persons (e.g.: companies, foundations, etc.)

