

Individual

Step-by-Step Guide for Shareholders on Dividend Taxation & Payment [2025]

Estonia

You are eligible to a withholding tax at a reduced rate of 10% via double tax treaty concluded between Luxembourg and Estonia

Latvia

You are eligible to a withholding tax at a reduced rate of 10% via double tax treaty concluded between Luxembourg and Latvia

Lithuania

You are eligible to a standard withholding tax at a 15% rate. The withheld tax can be credited to offset the personal income tax payable on the received dividends

Germany

You are eligible to a standard withholding tax at a 15% rate. The withheld tax can be credited to offset the part of personal income tax (and solidarity surcharge) payable on the received dividends

Others

You are eligible either to a standard withholding tax at a 15% rate to be applied, or we encourage you to check whether double tax treaty between Luxembourg and your country of tax residence has opted for a decreased rate of withholding tax.

To do:

1. Submit Modele 901bis originals (confirmed and physically signed by you and your tax authority) to:
To: AS Eleving Vehicle Finance Investors relations department
52 Skanstes Street, Riga, LV-1013, Latvia

2. Send at least 5 business days before dividend payment date
If not submitted on time -> 15% WHT applies by default

3. After payment: send bank statement showing dividend received and tax withheld to investors@eleving.com

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If under the double tax treaty you may opt for reduced withholding tax, the procedure is following:

If double tax treaty does not provide for a reduced withholding tax rate:

Dividend payment:

If all the necessary documents are submitted to Eleving Group S.A.

If documents are not submitted on time

85% paid on dividend date
Final 5% paid after documents + bank statement are submitted

You may claim a refund later using 901bis directly with Luxembourg tax office (can take 12+ months)

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If all the necessary documents are submitted to Eleving Group S.A.


If documents are not submitted on time


85% paid on dividend date
The difference in the tax (at a reduced rate) paid after documents + bank statement are submitted

You may claim a refund later using 901bis directly with Luxembourg tax office (can take 12+ months)

 No actions further required


Documents to be provided:


Modele 901bis
+
Bank statement proving the receipt of dividends


Modele 901bis
+
Bank statement proving the receipt of dividends

 No actions further required

 No actions further required


Modele 901bis
+
Bank statement proving the receipt of dividends

 No actions further required