[Company Letterhead / Logo]

[Date]

[Recipient Name]
[Title]
[Parent Company Name]
[Address]
[City, Country]

Subject: Advisory on Cross-Border Dividend Repatriation and Tax Withholding

Dear [Recipient Name],

This letter serves to provide formal advisory regarding the upcoming dividend distribution from [Subsidiary Name] (the "Company") to [Parent Company Name] (the "Shareholder") for the fiscal period ending [Date].

1. Dividend Declaration Details
The Board of Directors has approved a gross dividend payment of [Currency/Amount]. The distribution is scheduled to be processed on [Date].

2. Statutory Withholding Tax Requirements
Under the tax laws of [Source Country], dividends paid to non-resident entities are subject to a statutory withholding tax of [Percentage]%. Based on the gross amount, the preliminary tax liability is [Amount].

3. Application of Double Taxation Avoidance Agreement (DTAA)
Pursuant to the Tax Treaty between [Source Country] and [Recipient Country], a preferential withholding rate of [Reduced Percentage]% may be applicable, provided that the Shareholder meets all "Beneficial Ownership" and "Limitation on Benefits" requirements. To apply this rate, we require the following documentation by [Deadline Date]:

- A valid Tax Residency Certificate (TRC) issued by the relevant authorities in [Recipient Country].
- A completed Form [Form Number/Name] (Declaration for Treaty Benefits).
- A No-Permanent Establishment (PE) Declaration.

4. Net Remittance Calculation
Upon receipt and verification of the aforementioned documents, the net dividend will be calculated as follows:

- Gross Dividend: [Amount]
- Less Withholding Tax ([Percentage]%): [Amount]
- **Net Amount to be Remitted: [Amount]**

5. Compliance and Reporting
The Company will remit the withheld tax to the local tax authorities and provide the Shareholder with an official Tax Withholding Certificate to facilitate foreign tax credit claims in your home jurisdiction.

Please acknowledge receipt of this advisory and submit the required documentation to the Finance Department. If you have any questions regarding the regulatory or technical aspects of this repatriation, please contact [Contact Person Name] at [Email/Phone].

Sincerely,

[Signature]

[Name of Authorized Signatory]
[Title/Position]
[Company Name]