

**CALCULATION AND REIMBURSEMENT
OF WITHHOLDING TAX ON DIVIDENDS**

Appendix to Form 5000

Recipient's name

**For use by the foreign tax
authorities**

INDIVIDUALS AND LEGAL ENTITIES: 2

If the dividends have not been paid yet, you may be eligible for the simplified procedure.

I) Declaration of recipient applying for the parent company system or application of a reduced treaty rate 2

I hereby certify that I meet the requirements for interests and holding stipulated:

in Article of the tax treaty between France and..... 4

and I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to percent.

in Article of the Agreement between the European Community and the Swiss Confederation of 26 October 2004 and therefore request to be exempted from withholding tax.

in Article 119 ter of the French General Tax Code. In this case, I certify that the beneficiary company meets the following conditions:

a) has its effective place of management in a Member State of the European Union or in another State that is party to the European Economic Area agreement that has entered into an administrative assistance agreement with France with a view to combating tax evasion and avoidance and is not considered, under the terms of a double taxation convention with a third country, to be resident for tax purposes outside the European Union or the European Economic Area;

b) takes one of the forms listed in Annex 1, Part A to Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, or an equivalent form when the company has its effective place of management in a State that is party to the European Economic Area agreement;

c) has held directly, in unrestricted ownership or bare ownership, and for an uninterrupted period of two years or more, at least 10 percent of the capital of the entity distributing the dividends (1) or has made an undertaking to maintain its holding for an uninterrupted period of two years or more and to appoint a representative, as would be the case with turnover tax, who shall be responsible for paying withholding tax (1);

NB: The undertaking and notice of the appointment of a representative must reach the Service des impôts des entreprises étrangères (Foreign Business Tax Department), 10 rue du Centre, TSA 200011, 93465 Noisy-le-Grand Cedex, France, and the paying institution in France prior to the first dividend payment date following book-entry registration of the shares of the distributing company.

d) is subject to corporation tax in the Member State of the European Union or in the State that is party to the European Economic Area agreement where it has its effective place of management, without the possibility of an option or of being exempt.

I also certify that, to the best of my knowledge, this entity is not controlled directly or indirectly by one or more residents of countries that are not European Union members (1); *or*

I also certify that, to the best of my knowledge, this entity is controlled directly or indirectly by one or more residents of countries that are not European Union members but that this chain of holdings does not seek, as its main purpose or one of its main purposes, to take advantage of the withholding tax exemption provided for in Article 119bis (2) of the French General Tax Code(1).

If the company transfers its effective place of management to another European Union Member State or if there is a change in its legal or tax situation, I hereby undertake to send a new form, based on this form, to the paying institution in France, or, where such is the case, to the subsidiary resident in France that pays the dividend directly, no later than the first dividend date following such transfer or change.

(1) Cross out the statement that does not apply

.....
Date and place

Name and signature of beneficiary or their legal representative

II) To be completed by the recipient 8

III) To be completed by the paying institution

Please make sure that the Boxes I, II, III, and VII on Form 5000 have been completed

Please make sure that Box V of Form 5000 has been completed

French company paying the dividends ⁽¹⁾	Dividend payment date	Number of shares and holding period (in number of days)	Parent company system		Dividend par share (2) €	Total amount € (column 3 x column 6)	Total withholding tax under domestic legislation € (column 7 x rate applied) except in special cases 10	Withholding tax due under the applicable tax treaty or domestic law € (column 7 x applicable rate)	Withholding tax deducted €	Amount reclaimed € (column 10 – column 9)
			Holding %	Date on which this holding % was reached						
1	2	3	4	5	6	7	8	9	10	11
									TOTAL	

(1) Exact name and address of the company paying dividends, except for listed companies

(2) Gross amount before withholding tax

**CALCULATION AND REIMBURSEMENT
OF WITHHOLDING TAX ON DIVIDENDS**

Appendix to Form 5000

Recipient's name

**To be kept by the
recipient**

INDIVIDUALS AND LEGAL ENTITIES: 2

If the dividends have not been paid yet, you may be eligible for the simplified procedure

I) Declaration of recipient applying for the parent company system or application of a reduced treaty rate 2

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in Article of the Agreement between the European Community and the Swiss Confederation of 26 October 2004 and therefore request to be exempted from withholding tax.

in Article 119 ter of the French General Tax Code. In this case, I certify that the beneficiary company meets the following conditions:

- a) has its effective place of management in a Member State of the European Union or in another State that is party to the European Economic Area agreement that has entered into an administrative assistance agreement with France with a view to combating tax evasion and avoidance and is not considered, under the terms of a double taxation convention with a third country, to be resident for tax purposes outside the European Union or the European Economic Area;
- b) takes one of the forms listed in Annex 1, Part A of Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, or an equivalent form when the company has its effective place of management in a State that is party to the European Economic Area agreement;
- c) has held directly, in unrestricted ownership or bare ownership, and for an uninterrupted period of two years or more, at least 10 percent of the capital of the entity distributing the dividends (1) or has made an undertaking to maintain its holding for an uninterrupted period of two years or more and to appoint a representative, as would be the case with turnover tax, who shall be responsible for paying withholding tax (1);

NB: The undertaking and notice of the appointment of a representative must reach the Service des impôts des entreprises étrangères (Foreign Business Tax Department), 10 rue du Centre, TSA 200011, 93465 Noisy-le-Grand Cedex, France, and the paying institution in France prior to the first dividend payment date following book-entry registration of the shares of the distributing company.

- d) is subject to corporation tax in the Member State of the European Union or in the State that is party to the European Economic Area agreement where it has its effective place of management, without the possibility of an option or of being exempt.

I also certify that, to the best of my knowledge, this entity is not controlled directly or indirectly by one or more residents of countries that are not European Union members (1); *or*

I also certify that, to the best of my knowledge, this entity is controlled directly or indirectly by one or more residents of countries that are not European Union members but that this chain of holdings does not seek, as its main purpose or one of its main purposes, to take advantage of the withholding tax exemption provided for in Article 119bis (2) of the French General Tax Code(1).

If the company transfers its effective place of management to another European Union Member State or if there is a change in its legal or tax situation, I hereby undertake to send a new form, based on this form, to the paying institution in France, or, where such is the case, to the subsidiary resident in France that pays the dividend directly, no later than the first dividend date following such transfer or change.

(1) Cross out the statement that does not apply

.....
Date and place

Name and signature of beneficiary or their legal representative

II) To be completed by the recipient 8

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			Holding %	Date on which this holding % was reached						
1	2	3	4	5	6	7	8	9	10	11
									TOTAL	

(1) Exact name and address of the company paying dividends, except for listed companies

(2) Gross amount before withholding tax

**LIQUIDATION ET REMBOURSEMENT DE
LA RETENUE À LA SOURCE
SUR DIVIDENDES**
Annexe au formulaire n° 5000

Report du nom du créancier

For use by the French tax
authorities

PERSONNES PHYSIQUES OU MORALES : 2

Si les dividendes n'ont pas encore été mis en paiement, vous pouvez peut-être bénéficier de la procédure simplifiée

I) Déclaration du créancier demandant le bénéfice du régime des sociétés mères ou l'application d'un taux réduit conventionnel 2

Je déclare satisfaire aux conditions de participation et de détention prévues :

à l'article de la convention fiscale conclue entre la France et 4 et demande en conséquence l'exonération de la retenue à la source / la réduction à % du taux de retenue à la source.

à l'article de l'accord entre la Communauté européenne et la Confédération Suisse du 26 octobre 2004 et demande en conséquence l'exonération de la retenue à la source.

aux conditions prévues à l'article 119 ter du CGI. Dans ce cas, j'atteste que la société bénéficiaire répond aux conditions suivantes :

- avoir son siège de direction effective dans un Etat membre de l'Union européenne ou dans un autre Etat partie à l'accord sur l'Espace économique européen ayant conclu avec la France une convention d'assistance administrative en vue de lutter contre la fraude et l'évasion fiscales et n'être pas considérée, aux termes d'une convention en matière de double imposition conclue avec un Etat tiers, comme ayant sa résidence fiscale hors de l'Union européenne ou de l'Espace économique européen ;
- revêtir l'une des formes énumérées à la partie A de l'annexe I à la directive 2011/96/ UE du Conseil du 30 novembre 2011 concernant le régime fiscal commun applicable aux sociétés mères et filiales d'Etats membres différents ou une forme équivalente lorsque la société a son siège de direction effective dans un Etat partie à l'accord sur l'Espace économique européen ;
- détenir directement, de façon ininterrompue depuis deux ans ou plus et en pleine propriété ou en nue-propriété, 10 % au moins du capital de la personne morale qui distribue les dividendes (1) ou prendre l'engagement de conserver cette participation de façon ininterrompue pendant un délai de deux ans au moins et désigner, comme en matière de taxes sur le chiffre d'affaires, un représentant qui est responsable du paiement de la retenue à la source (1) ;

Remarque : l'engagement et la désignation du représentant doivent parvenir au service des impôts des entreprises étrangères, 10 rue du Centre, TSA 200011, 93465 Noisy le Grand Cedex, et à l'établissement payeur en France avant la date de la première mise en paiement des dividendes qui suit la date d'inscription en compte des titres de la société distributrice ;

- être passible, dans l'Etat membre de l'Union européenne ou dans l'Etat partie à l'accord sur l'Espace économique européen où elle a son siège de direction effective, de l'impôt sur les sociétés de cet Etat, sans possibilité d'option et sans en être exonérée.

J'atteste également qu'à ma connaissance cette personne morale n'est pas contrôlée directement ou indirectement par un ou plusieurs résidents d'Etats qui ne sont pas membres de l'Union européenne (1) ; *ou*

J'atteste également qu'à ma connaissance cette personne morale est contrôlée directement ou indirectement par un ou plusieurs résidents d'Etats qui ne sont pas membres de l'Union européenne, mais que la chaîne de participations n'a pas comme objet principal ou comme un de ses objets principaux de tirer avantage de la suppression de la retenue à la source prévue au 2 de l'article 119 bis du code général des impôts (1).

En cas de transfert du siège de direction effective de la société dans un autre Etat de l'Union européenne ou de modification de sa situation juridique ou fiscale, je m'engage à transmettre à l'établissement payeur en France des dividendes, ou le cas échéant à ma filiale résidente de France si celle-ci assure directement le paiement des dividendes, au plus tard lors de la première distribution de dividendes suivant ce transfert ou cette modification, un nouveau document établi sur le même modèle que la présente attestation.

(1) Rayer la mention inutile

.....
Date et lieu

Signature du créancier ou de son représentant légal

II) A remplir par le créancier 8

III) A remplir par l'établissement payeur

N'oubliez pas de compléter les cadres I, II, III et VII du formulaire n°5000

N'oubliez pas de compléter le cadre V du formulaire n°5000

Société française débitrice des dividendes ⁽¹⁾	Date de mise en paiement des dividendes	Nombre de titres et durée de détention (en nbre de jours)	Régime des sociétés mères		Valeur unitaire du coupon ⁽²⁾ en €	Montant total en € col 3 x col 6	Retenue à la source totale en vertu de la législation interne en € (col 7 x taux appliqué) sauf cas particuliers 10	Retenue à la source exigible en application de la convention applicable ou du droit interne en € (col 7 x taux applicable)	Retenue à la source effectivement prélevée en €	Montant du dégrèvement demandé en € (col 10 – col 9)
			Pourcentage de participation	Date à laquelle le seuil a été atteint						
1	2	3	4	5	6	7	8	9	10	11
									TOTAL	

(1) coordonnées précises de la société distributrice, sauf sociétés cotées en bourse

(2) Montant brut avant déduction de l'impôt à la source