

Your name

Recipient's name

5001-EN

For use by the  
foreign tax  
authority

CALCULATION OF WITHHOLDING TAX ON DIVIDENDS  
Attachment to Form 5000



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

I hereby certify that I meet the requirements stipulated:

in Article **10** of the tax treaty between France and **The USA**.....

I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to **5, 10 or 15** per cent.

in Article 15-1 of the Agreement between the European Community and the Swiss Confederation of 26 October 2004 and therefore request to be exempted from withholding tax.

Directive 90/435/EEC of 23 July 1990 (article 119ter of the French tax code). Accordingly, I certify that the recipient company:

a) has its effective place of management in a Member State of the European Union and is not considered, under the terms of a double tax agreement with a third country, to be resident for tax purposes outside the Europe Union;

b) takes one of the forms listed in the order issued on ..../.../.... by the Minister of the Economy, Finance and Industry, pursuant to the Annex to Directive 90-435 of the Council of 23 July 1990, amended by Directive 2003/123/EC of the Council of 22 December 2003;

c) has held directly, for an uninterrupted period of two years or more, at least 20 per cent of the capital of the entity distributing the dividends. The aforementioned holding shall be reduced to 15 per cent for dividends distributed between 1 January 2007 and 31 December 2008 and to 10 per cent for dividends distributed from 1 January 2009 onwards <sup>(1)</sup>; or

d) has made an undertaking to maintain its holding for an uninterrupted period of two years or more and to appoint a representative who shall be responsible for paying withholding tax and, where such is the case, the penalties referred to in Article 1765bis of the French tax code. (That undertaking must reach the *Centre des impôts des non-résidents* (non-resident tax centre) 10, rue du Centre, TSA 10 010, 93 465 NOISY LE GRAND CEDEX, FRANCE, and the paying institution in France before the first dividend payment date following book-entry registration of the shares of the distributing company.) <sup>(1)</sup>

e) is subject to corporate income tax in the Member State 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 <sup>(1)</sup>; 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 tax code <sup>(1)</sup>.

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.

<sup>(1)</sup> Cross out the statement that does not apply

Date (dd/mm/yyyy) and place

Date and place

Signature

Signature of beneficiary or his/her legal representative

**II) To be completed by the recipient ♦**

**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 <sup>(1)</sup>	Dividend payment date	Number of shares	Parent company system		Dividend par share <sup>(2)</sup> €	Total amount € (column 3 x column 6)	Total withholding tax under domestic legislation € (column 7 x 25%)	Withholding tax due under the applicable tax treaty € (column 7 x treaty 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
<b>Name and address of the company paying the dividends.</b>	<b>Date the dividends were paid.</b>	<b>Number of shares.</b>	<b>Ratio between the number of shares you own and the total number of shares owned by the parent company.</b>	<b>Date on which the 5% threshold of the paying company was reached.</b>	<b>Gross value of the share before withholding tax in €.</b>	<b>Column 3 (number of shares) times column 6 (gross value of one share in €).</b>	<b>This section will be filled in by the French entity that paid the dividends.</b>			
									<b>TOTAL</b>	

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

(2) Gross amount before withholding tax