



5001-EN

Recipient's name

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 2

I hereby certify that I meet the requirements stipulated:

- in Article ... of the tax treaty between France and... and I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to ... 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 (1); 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.) (1)
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 (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 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.

Date and place Signature of beneficiary or his/her legal representative (1) Cross out the statement that does not apply

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 ⁽¹⁾	Dividend payment date	Number of shares	Parent company system		Dividend par share ⁽²⁾ €	Total amount € <i>(column 3 x column 6)</i>	Total withholding tax under domestic legislation € <i>(column 7 x 25%)</i>	Withholding tax due under the applicable tax treaty € <i>(column 7 x treaty rate)</i>	Withholding tax deducted €	Amount reclaimed € <i>(column 10 – column 9)</i>
			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

.....
Recipient's name

To be kept by
the recipient

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.

D) Declaration of recipient applying for the parent company system ②

I hereby certify that I meet the requirements 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 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 ⁽¹⁾; *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.) ⁽¹⁾

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 ⁽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 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.

.....
Date and place

⁽¹⁾ Cross out the statement that does not apply
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 ⁽¹⁾	Dividend payment date	Number of shares	Parent company system		Dividend par share ⁽²⁾ €	Total amount € <i>(column 3 x column 6)</i>	Total withholding tax under domestic legislation € <i>(column 7 x 25%)</i>	Withholding tax due under the applicable tax treaty € <i>(column 7 x treaty rate)</i>	Withholding tax deducted €	Amount reclaimed € <i>(column 10 – column 9)</i>
			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

Report du nom du créancier

For use by the
French tax
authority

LIQUIDATION DE LA RETENUE À LA SOURCE SUR DIVIDENDES
Annexe au formulaire 5000


12816*01

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

**D) Déclaration du créancier demandant le
bénéfice du régime des sociétés mères ②**

Je déclare satisfaire aux conditions de participation 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 15-1 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 de la Directive 90/435/CEE du 23.07.1990 (article 119 ter du CGI). Dans ce cas, j'atteste que la société
répond aux conditions suivantes :
- a) avoir son siège de direction effective dans un Etat membre de l'Union européenne et n'être pas considérée, aux termes d'une
convention préventive de double imposition conclue avec un Etat tiers, comme ayant sa résidence fiscale hors de l'Union ;
- b) revêtir l'une des formes énumérées sur une liste établie par l'arrêté du/... du ministre de l'économie, des finances et
l'industrie conformément à l'annexe de la directive n° 90-435 du Conseil, du 23 juillet 1990, modifiée par la directive
2003/123/CE du Conseil, du 22 décembre 2003 ;
- c) détenir directement, de façon ininterrompue depuis deux ans ou plus, 20 % au moins du capital de la personne morale qui
distribue les dividendes. Le taux de participation susvisé est ramené à 15 % pour les dividendes distribués entre le 1er janvier
2007 et le 31 décembre 2008 et à 10 % pour les dividendes distribués à compter du 1er janvier 2009⁽¹⁾ ; *ou*
- d) avoir pris l'engagement de conserver cette participation de façon ininterrompue pendant un délai de deux ans au moins et
désigner un représentant qui est responsable du paiement de la retenue à la source ainsi que, le cas échéant, des pénalités
mentionnées à l'article 1765 bis du code général des impôts (cet engagement devra parvenir au *centre des impôts des non-
résidents* – 10, rue du Centre, TSA 10 010, 93 465 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).⁽¹⁾
- e) être passible, dans l'Etat membre 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 l'exonération 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.

.....
Date et lieu

.....
Signature du créancier ou de son représentant légal

⁽¹⁾ *Rayer la mention inutile.*

II) A remplir par le créancier

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	Régime des sociétés mères		Valeur unitaire du coupon ⁽²⁾ en €	Montant total en € <i>col 3 x col 6</i>	Retenue à la source totale en vertu de la législation interne en € <i>(col 7 x 25 %)</i>	Retenue à la source exigible en application de la convention applicable en € <i>(col 7 x taux conventionnel)</i>	Retenue à la source effectivement prélevée en €	Montant du dégrèvement demandé en € <i>(col 10 - col 9)</i>
			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