



EURONEXT SECURITIES

FISCAL GUIDE

NETHERLANDS

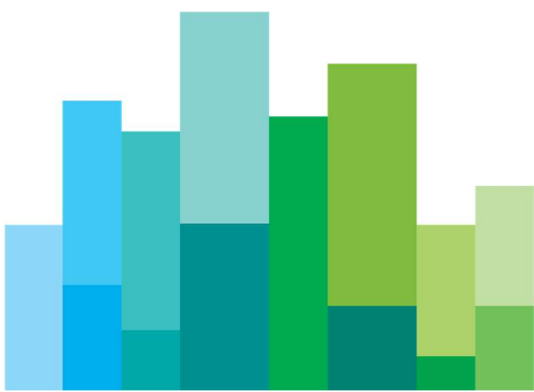
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DUTCH MARKET



1.1 Securities

Below you find the types of securities involved and the procedure/s in place.

Securities	Relief at source	Quick refund	Standard refund	Tax Voucher request (confirmation of payment)
Domestic Bonds	Not applicable	Not applicable	Not available	Not Available
Equity	Not applicable	Not applicable	Not available	Available

Important notice:

On the proceeds of Dutch interest or Dutch redeemable bonds, no taxes are withheld.

Equity

Securities	Procedure	Eligible subjects	Required documents	Deadline	Appendix website
Equity	Request of Tax Voucher (payment confirmation)	Residents in a DTA country	NL – ES-MIL552	No later than 1 month before market deadline (31 December of the fifth year after the calendar year in which the dividend was paid)	Appendix 1

1.2 Tax Voucher request procedure (only for equity)

1.2.1 Eligibility criteria

Only final beneficiaries residing in countries with a Double Taxation Treaty (DTT) with the Netherlands providing with a tax limitation rate inferior to 15%, or Beneficiaries that can reclaim Dividend Tax based on the Dividend Tax Act are entitled to obtain a tax voucher.

The final beneficial once received the documentation requested has to verify all the other documents requested by the Dutch Tax Authority in order to present the Standard Refund request.

1.2.2 Documentation requirements

To apply for a Tax Voucher request Refund, the client must send us the following documents:

- **The form NL - ES-MIL552** providing general information about the payment(s)

Important notice:

ES-MIL will produce only own Tax Voucher; the Dutch CSD doesn't offer this service.

1.2.3 Deadline for receipt of documentation

To be effective, our team must receive your documentation **as soon as possible after the payment date, and no later than 1 month before the tax authorities' deadline**, which is 5 years after the end of the year in which the proceed was paid.

