

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..... ④  
and I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to ..... per cent.

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 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 per cent 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);

**Note:** 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 <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 and place  
Name and signature of beneficiary or his/her legal representative

**II) To be completed by the recipient ③**

**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 per share <sup>(2)</sup> €	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 € (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
									<b>TOTAL</b>	

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

(2) Gross amount before withholding tax

To be kept by  
the recipient

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*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..... ④  
and I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to ..... per cent.

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 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 per cent 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);

**Note:** 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 <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 and place

Name and signature of beneficiary or his/her legal representative

II) To be completed by the recipient ③						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 per share <sup>(2)</sup> €	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 € (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

5001-EN

For use by the  
French tax  
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**LIQUIDATION DE LA RETENUE À LA SOURCE SUR DIVIDENDES**  
*Annexe au formulaire 5000*

  
12816\*04

**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 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 ..... 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 :
- a) 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 ;
- b) 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 ;
- c) 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 ;

d) Etre 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.

<sup>(1)</sup> *Rayer la mention inutile.*

.....  
Date et lieu

Nom et signature du créancier ou de son représentant légal

**II) A remplir par le créancier ③**

**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 <sup>(1)</sup>	Date de mise en paiement des dividendes	Nombre de titres	Régime des sociétés mères		Valeur unitaire du coupon <sup>(2)</sup> 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 taux appliqué) sauf cas particuliers ⑩</i>	Retenue à la source exigible en application de la convention applicable en € <i>(col 7 x taux applicable)</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
									<b>TOTAL</b>	

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

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