RELIEF AT SOURCE BELGIUM AND FRANCE

DATA DICTIONARY

V.1 OCTOBER 2025

EURONEXT SECURITIES

Summary

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1. General

1.1 Scope of the Document

The Euronext Securities tax system enables participants to upload files through dedicated channels (SFTP or UI) to obtain accurate information on the beneficial owner. This information is essential for the provisional tax relief service, specifically aimed at determining the appropriate tax rate based on reliable and verified beneficial owner data.

This document is addressed to participants and aims to explain the interaction with the Euronext Securities tax system through the dedicated files that the client must upload.

Actors involved:

- Client/Participant user: users who can upload the file through the foreseen channels
- Internal users: Euronext Securities Milan users, who can access full data across participants
- Euronext Securities Tax System

Within the scope of the tax relief service, the participant is required to upload documents to the system, each serving a specific purpose and to be provided at a defined stage of the process. Upon upload, the system will perform validation checks, notify the participant of the result, and indicate any subsequent actions to be undertaken by the participant.

The participant is required to upload the following documents:

1. BO Profile
2. BO Document report
3. Tax Breakdown (DVCA and DVOP Cash)
4. Tax Breakdown (DVOP no cash; DVSE, DRIP)

While this document focuses on the files detailed above, the participant user is strongly encouraged to also read through the related documentation found in section 1.3.

1.2 Validity

This document is valid for client/participant users.

1.3 References

User Guide
Tax Guide Belgium
Tax Guide France

1.4 Glossary

Below is a definition of terms used in the document. If not otherwise specified:

- All times used in this document are in Central European Time (CET).

Terms	Definitions
ES-MIL	Euronext Securities Milan
ES-MIL Client	Participant
RD	Record Date
BO	Beneficial Owner
CA Event	Corporate Action Event
PD	Payment Date
PoA	Power of Attorney
CoR	Country of residence
DVCA	Cash Dividend event
DVSE	Stock Dividend event
DVOP	Dividend Option event
DRIP	Dividend Reinvestment event
UI	User Interface
RaS	Relief at Source

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2. CLIENT CONFIGURATION

Before creating any beneficial owner (BO) profiles or uploading any client specific document types, the participant must map their definitions to the Euronext Securities Tax System's definitions. This is a collaborative effort between the client and Euronext Securities. During onboarding, the client will receive more information on the process of configuration.

2.1 Document types

Euronext Securities establishes new client-specific document types and maps them to the Euronext Securities Tax System's internal document types. When a client submits documents electronically using their own document type codes, the system can consequently recognise these codes and associate each document with the appropriate internal document type. Once all relevant documents have been uploaded and mapped, the system reviews the valid documents linked to each BO profile. This mapping process is managed through the MDT configuration tool, using the "External Config" table to ensure that client-specific document types are accurately and flexibly mapped to the internal document definitions.

2.2 BO Types

As part of the configuration process, the Euronext Securities support team sets up client-specific BO types and maps them to the Euronext Securities Tax System's internal BO type definitions. This ensures that when a client submits BO data using their own BO type codes, the system can recognise these codes and accurately map them to the corresponding internal BO types.

Once a BO profile is created and the relevant documentation has been uploaded by the client, the system is able to identify the type of beneficial owner and verify the associated documents.

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3. FILE SPECIFICATIONS

3.1 BO Profile

Description and intended use:

The provision of tax relief services around withholding tax is geared around the ability to determine the applicable tax rate per market and instrument based on the beneficial owner profile.

The profile includes several properties (for example, type of investor, country of tax residence) which, combined with market tax rules, allow the evaluation of the tax status per market and instrument type, and consequently the tax relief for which the relevant BO is eligible. To see which fields are mandatory, please see section 6.

BO Profiles in the Euronext Securities Tax System must be configured to enable the system to evaluate the BO's tax status on Belgian and French equity income events.

The system supports bulk uploads, meaning the basic data required to create the profiles of multiple investors can be row-by-row.

Upload timing:

The BO Profile file is required at the initial stage of the process, as it is instrumental to the creation of a BO Profile. file is required at the initial stage of the process, as it is instrumental to the creation of a BO Profile.

If changes are needed at a later date, the user can edit an existing BO Profile via the UI or SFTP. To see how to edit via the UI, please refer to the 1.3. To see which fields are editable, please   refer   to   section   6.

File name format:

Participant name_BO_Data_F[File Date]_[File Sequence Number].CSV, where [File Date] is in "YYYYMMDD" format and [File Sequence Number] is an incremental value per each file date

Example: BNYM_BO_Data_F20251009_001.CSV

3.2 BO Document Report

Description and intended use:

Once the BO Profile has been created, the BO Profile is enriched with electronic (PDF) copies of documents, along with market and document-specific information that is required according to the rules and requirements of Tax Authorities to grant Withholding Tax (WHT) relief at source. All relevant information included in the PDFs is presented within the BO Document Report file.

Participants must upload the necessary PDFs, and the corresponding fields will be included in the BO Document Report file, as detailed in 7.2. For example, if a user uploads 10 different PDFs, there must be a corresponding 10 rows in the BO document report. For the PDFs, no templates are provided as they are dependent on BO and region. The documents necessary for the supported regions can be seen in the Tax guide.

File name format:

Participant name_BO_F[File Date]_[File Sequence Number].CSV, where [File Date] is in "YYYYMMDD" format and [File Sequence Number]_MT is an incremental value per each file date

Example: BONY_BO_F20251009_001_MT.CSV

More information on what each field in the BO document report contains can be found in BO Document Report

Upload timing:

The file can be uploaded at any time before reconciliation begins, to obtain the optimal tax relief rate. Please refer to 1.3 to see what the reconciliation window is for your region.

3.3 Tax Breakdown File_Cash Leg(csv) DVCA and DVOP Cash

Description and intended use:

Where a participant holds assets in its account at Euronext Securities Milan on behalf of multiple beneficial owners who may be entitled to different rates of tax relief, the participant must provide an account holdings breakdown for each beneficial owner. This holdings breakdown, together with the BO Tax Status, enables the calculation of payable and withheld amounts for each beneficial owner.

The file contains a breakdown of positions held in the instrument per BO (each file can refers to multiple CSD accounts), including the Tax ID and residence, so as to enable the system to match the holdings to the correct BO Profiles, and subsequently calculate how much net dividend must be paid out, and equally how much tax must be withheld by

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Euronext Securities Milan for each BO. These calculations at BO level constitute the content of the compliance reporting to the Tax Authorities.

The breakdown file can also be used by the participant to revert BO positions during each markets defined reversal window (see 1.3). The participant may want to change information/data on:

- Any BOs where the payment is to be reversed (referencing them by their BO Tax ID and BO Country)
- Account where the securities were held on RD
- RD holdings and expected tax rate to be applied

For Belgian equities, the following event types are within scope:
- DVCA

For French equities, the following event types are within scope:
- DVCA
- DVOP (Cash leg)

Upload timing:

The Tax breakdown file can be uploaded as soon as a CA Event has been created until end of the day of Record Date.

The reversal Tax breakdown file can be uploaded during the defined reversal window. Please refer to 1.3 to see what windows are defined for your region.

File name format:

[Participant Name]_CERT_[ISIN]_P[Payment Date]_F[File Date]_[File Sequence Number].CSV
Where [Payment Date] and [File Date] are in "YYYYMMDD" format and [File Sequence Number] is an incremental value per each file date.

Example: BNYM_CERT_BE1234567890_P20251025_F20251009_001.CSV

3.4 Tax Breakdown file_Security Leg – DVOP noncash, DVSE, DRIP (csv)

Description and intended use:

The securities leg breakdown file is used to report stock dividend (non-cash) distributions at beneficial owner level. The file is in CSV format and is uploaded via SFTP or UI to the tax platform.

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The file enables Euronext Securities Milan to:

- Determine the value of assigned shares based on the applicable market price.
- Calculate the tax amount due for each beneficial owner included in the file.
- Generate and provide a tax report to the participant, detailing tax applied per beneficial owner.
- Debit the participant's cash account for the total tax amount due (debit confirmation issued via SWIFT MT565 message with reconciliation reference).

Reversal Handling:
Tax reversal is not applicable to the securities leg.

For French equities, the following event types are within scope:

- DVOP (Security Leg)
- DVSE
- DRIP

Upload timing:

The Tax breakdown file can be uploaded as soon as a CA Event has been created until end of the day of Market Deadline Date. Please refer to the 1.3 to see what windows are defined for your region.

File name format:

[Participant Name]_CA_[CA Event Ref number]_F[File Date]_[File Sequence Number].CSV
Where [File Date] are in "YYYYMMDD" format and [File Sequence Number] is an incremental value per each file date.

Example: BNYM_CA_26779999_F20251009_001.CSV

4. UPLOAD PROCESS

4.1 File Upload Process

The participant may upload the relevant files via SFTP or through the dedicated User Interface (UI):

- For UI upload details refer to the dedicated User Guide document
- For SFTP details see section 6 of this document

File submission:

Participants can upload the files via their preferred access channel, SFTP or UI. The system then performs validation checks, both formal and structural.

Validation flow and file storage:

First-Level validation:

- The SFTP upload system checks both formal and structural validation rules simultaneously (first-level validation). If the file fails any validations, the file is saved as REJECTED in data import page, and the participant receives a notification email. If the file passes first-level validation checks, then it is saved in data Import page as PENDING, meaning it is ready for second-level validation.

- The UI upload system separates the first-level validation into two different stages:
  - o Pre upload check: File name, file size and file format
    If any file fails this step, there will be UI feedback to inform the user that the file is not processed further and will not be saved. If the file passes this check the validation continues to the post upload check

  - o Post upload check: File Header columns - Must match the expected format defined in the specific template.
    Once the system performs this check the file will be saved in Data Import page as PENDING or REJECTED based on the result. If rejected, the participant will receive a notification email.

Second-Level validation:

Whatever the chosen upload method, the second-level validation will remain the same:

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Once the file is in PENDING status, the system performs the row-by-row validation (based on the rules defined in each template). After completion of second-level validation, the file status is set to COMPLETED (file parsed with results: successful/error rows).

Note: Only records that have passed the second-level validation successfully will be processed and display in the dedicated page. Records containing errors can be reviewed via a dedicated error report in the Data Import page. User will receive an email notification to be informed that the file has been successfully uploaded, and the status is set to COMPLETED. To see if any error exists in the upload, the user is encouraged to check the Data Import Page to download potential erroneous rows. To learn more about the process of uploading via the UI, please refer to 1.3.
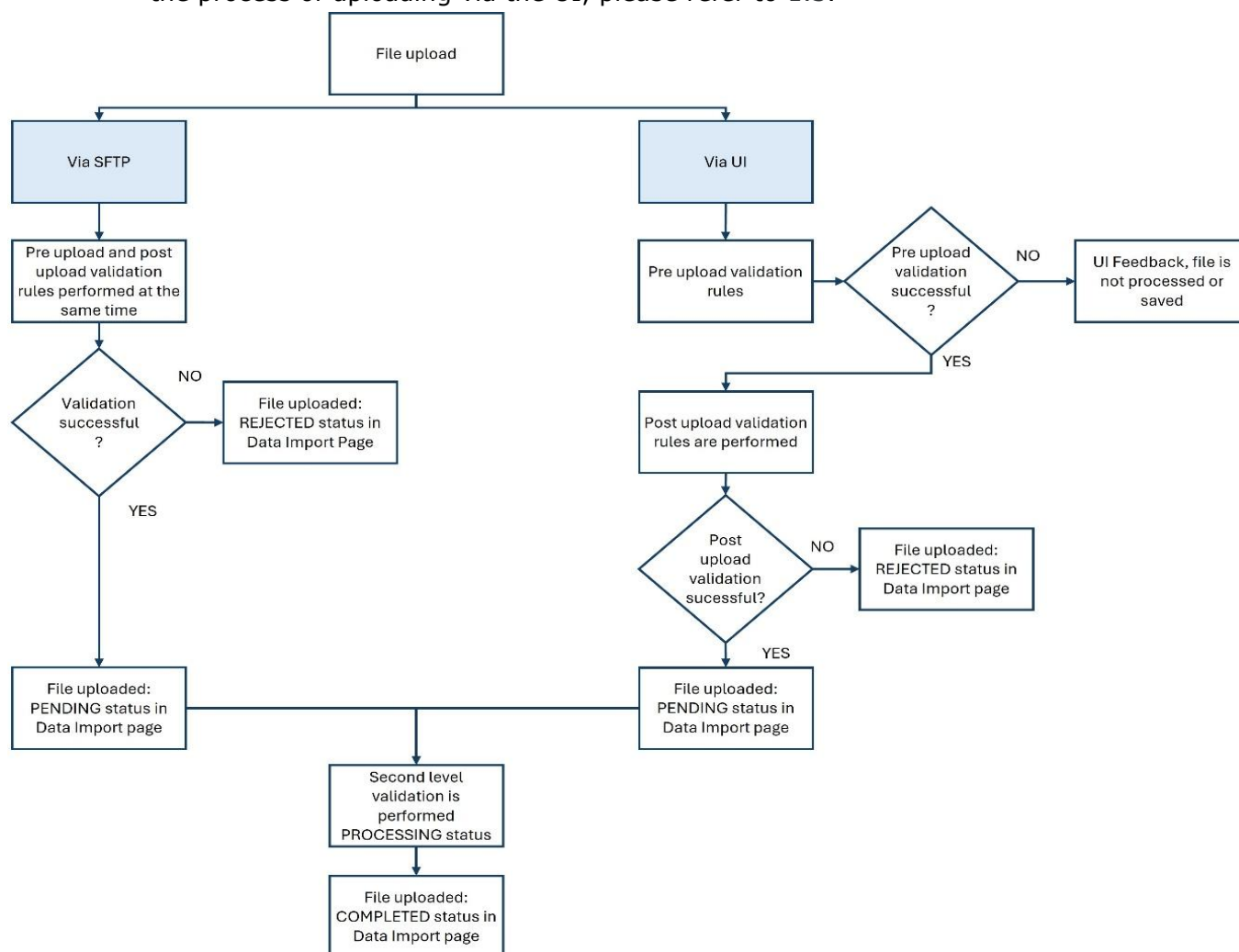
Figure 1 - Upload process

5. FILE VALIDATION RULES

5.1 UI Upload

First-level validation rules:

- Pre upload validations rules:
    - o File Name (Please see file name format in section Tax Breakdown
    - o File Format
    - o File Size
    - o If file fails, the pre-upload validation rule, an error message will be shown from UI and no file is uploaded successfully

- Post upload validations rules:
    - o File Header columns - Must match the expected format defined in the specific template
    - o For Tax breakdown file: The **ISIN + PD combination** must be a valid one based on the CA event created in the system
    - o For Tax breakdown (Security leg) file: Only first-level validation is performed

Second-level validation rules:

This check verifies the correct format of each field in the file, as specified in the dedicated table in paragraph 7.

5.2 SFTP Upload

First-level validation rules:

- File Name (Please see file name format in section Tax Breakdown
- File Format - must be CSV file
- File Size
- File Header columns - Must match the expected format defined in the template
- For Tax breakdown (Cash Leg) file: The **ISIN + PD combination** must be a valid one based on the CA event created in the system
- For Tax breakdown (Security leg) file: Only first-level validation is performed

Validate at the same time and feedback is sent via email. The file is always saved in Data Import page.

Second-level validation rules:

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This check consists in verifying the correct format of each field in the file, as specified in the dedicated table in section 7.

6. SFTP

Each client is assigned a dedicated folder, which is automatically linked to their credentials. Clients only have access to their specific folder and do not need to navigate to other directories. Upon logging in, they simply upload their files; the system verifies the client's identity and file type, then processes the upload accordingly.

During onboarding, clients are provided with the URL for connection and instructions to establish their SSH connection. More information will be provided during the onboarding.

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7. FILE TEMPLATES

The templates below function as legends, describing each field's purpose and format. Please refer to section 8 of this document for templates containing only the header fields.

7.1 BO Profile

The table below describes each field and its use case. All fields are editable except "BO Tax ID (ID 4)" and "BO Tax Residence (ID 9)". If a participant wishes to edit these fields, a new BO profile must be created.

Table 1 - BO Profile

ID	FIELD NAME	LENGTH	FIELD REQUIREMENT	FORMAT	DESCRIPTION	MARKET
1	BO Type	N/A - choose from list	Mandatory	List	Indicates the type of beneficial owner	All Markets
2	BO First Name	1 to 128	Mandatory	Alpha-Numeric	The legal first name of the beneficial owner	All Markets
3	BO Last Name	1 to 128	Mandatory if BO type is Individual Optional if BO type is NOT Individual	Alpha-Numeric	The legal last name or family name of the beneficial owner. If the BO Type is NOT Individual, this field can be optional	All Markets
4	BO Tax ID	1 to 64	Mandatory	Alpha-Numeric	The unique taxpayer identification number assigned to the beneficial owner by their tax authority. **Not editable**	All Markets
5	BO Address	1 to 128	Mandatory	Alpha-Numeric	The full residential or legal address of the beneficial owner	All Markets

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6	BO City	1 to 64	Mandatory	Alpha-Numeric	The city of the beneficial owner's address	All Markets
7	BO Post Code	1 to 32	Mandatory	Alpha-Numeric	The postal code of the beneficial owner's address	All Markets
8	BO State	1 to 64	Optional	Alpha-Numeric	The state, province, or region of the beneficial owner's address	All Markets
9	BO Tax Residence	N/A - choose from list	Mandatory	List	The country or countries where the beneficial owner is considered a tax resident. **Not editable**	All Markets
10	BO Tax ID Issuing Authority	1 to 128	Optional	Alpha-Numeric	The government or agency responsible for issuing the tax identification number	All Markets
11	BO Gender	N/A - choose from list	Optional	List	The gender of the beneficial owner	All Markets
12	BO Date of Birth	10	Optional	Date: yyyy/mm/dd	The date of birth of the beneficial owner	All Markets
13	BO City of Birth	1 to 64	Optional	Alpha-Numeric	The city where the beneficial owner was born	All Markets

14	BO Country Of Birth	N/A - choose from list	Optional	List	The country where the beneficial owner was born	All Markets
15	Managing Company Name	1 to 128	Optional	Alpha-Numeric	The legal name of the company managing the beneficial owner's assets or interests	All Markets
16	Managing Company Tax ID	1 to 64	Optional	Alpha-Numeric	The taxpayer identification number of the managing company	All Markets
17	Managing Company Address	1 to 128	Optional	Alpha-Numeric	The full legal address of the managing company	All Markets
18	Managing Company City	1 to 64	Optional	Alpha-Numeric	The city of the managing company's address	All Markets
19	Managing Company Post Code	1 to 32	Optional	Alpha-Numeric	The postal code of the managing company's address	All Markets
20	Managing Company State	1 to 64	Optional	Alpha-Numeric	The state, province, or region of the managing company's address	All Markets
21	Managing Company Country	N/A - choose from list	Optional	List	The country where the managing company is registered or operates	All Markets

7.2 BO Document Report

The following template must be used for sharing the BO Document report with the information linked to the uploaded PDFs.

For each market and each PDF document, the "Depends on Document type set up in market data" fields may become mandatory. Please refer to Table 3 - Belgium BO Documents and Table 4 - France BO Documents, for more information specific to each region.

During the file upload process, the second-level validation (row by row) is performed only on the **seven mandatory fields**. In the event of a formatting error in any of these fields, the record will not be processed.

The remaining fields, particularly those that may become mandatory depending on the type of pdf document to which the record is referring, are checked in a subsequent phase, once the document has been uploaded and is available on the dedicated page (*BO Documents).* If errors are detected in those fields, the document status will be set to "Need review" status, so that the user can act to correct the BO metadata fields.

Table 2 - BO document report

ID	FIELD NAME	LENGTH	FIELD REQUIREMENT	FORMAT	DESCRIPTION	MARKET
1	Doc scan reference number	1 to 128	Mandatory	Alpha-Numeric	Unique reference ID used to link the corresponding PDF	All Markets
2	Document Name	1 to 128	Mandatory	Alpha-Numeric	Name of the document	All Markets
3	Document Date	1 to 10	Mandatory	10 characters: YYYY/MM/DD	The Document execution Date	All Markets
4	Document type	1 to 64	Mandatory	Alpha-Numeric	Type of document (e.g. COR)	All Markets
5	Tax Year		Mandatory	YYYY	Applicable tax year	All Markets
6	BO Tax ID	1 to 64	Mandatory	Alpha-Numeric	Beneficial Owner's tax ID (used to associate with the corresponding BO)	All Markets
7	BO Tax Residence	1 to 2	Mandatory	2-character country ISO Code	Beneficial Owner's country of residence (used to associate with the corresponding BO)	All Markets
8	BO Type	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Beneficials owner type	All Markets

9	BO Full Name	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Full Name of Beneficial Owner	All Markets
10	BO Address	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Address of Beneficial Owner	All Markets
11	BO Postal code	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Postal Code of Beneficial owner	All Markets
12	BO City	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	City of Beneficial Owner	All Markets
13	BO Gender	1 to 10	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Gender of the beneficial owner	Specific to Italian Market
14	BO Date of Birth	1 to 10	Depends on Document type set up in market data (see below section)	10 characters: YYYY/MM/DD	Date of birth of the beneficial owner	Specific to Italian Market
15	BO City of Birth	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	City or birth of the beneficial owner	Specific to Italian Market
16	BO Country Of Birth	1 to 12	Depends on Document type set up in market data (see below section)	2-character country ISO Code	Country of birth of the beneficial owner	Specific to Italian Market
17	Name of Signatory	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The full name of the individual authorised to sign the document on behalf of the declaring entity	All Markets

18	Position	1 to 64	Depends on Document type set up in market data (see below section)	Number with up to 2 decimals	The number of positions held by Beneficial Owner	All Markets
19	Authorised representative	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The person who is legally empowered to sign the form on behalf of the beneficial owner or the intermediary	All Markets
20	Place & Date	1 to 10	Depends on Document type set up in market data (see below section)	YYYYMMDD	The **date** when the form was signed	All Markets
21	Witness's Name	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The individual who witnesses the signing of the document, confirming that the signature was made by the authorised representative	All Markets
22	Currency	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The currency in which the income (dividend or interest) is paid	Specific to Belgian Market
23	Issuer Name	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The name of the company or entity that issued the security paying the dividend or interest	Specific to Belgian Market
24	Issuer Address	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The address of the company or entity that issued the security paying the dividend or interest	Specific to Belgian Market
25	Issuer Tax ID	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The tax ID of the company or entity that issued the security paying the dividend or interest	Specific to Belgian Market

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26	Nature of the shares	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The type or class of shares for which the dividend is paid	Specific to Belgian Market
27	Date of issue	1 to 10	Depends on Document type set up in market data (see below section)	10 characters: YYYY/MM/DD	The original issuance date of the security It provides reference for the instrument's age and issue details	Specific to Belgian Market
28	Payable date	1 to 10	Depends on Document type set up in market data (see below section)	10 characters: YYYY/MM/DD	The payment date on which the income becomes due and payable to investors	Specific to Belgian Market
29	Coupon Number	1 to 20	Depends on Document type set up in market data (see below section)	Number	The specific coupon or dividend distribution associated with the payment. For equities, this corresponds to a dividend number	Specific to Belgian Market
30	Number of coupons	1 to 20	Depends on Document type set up in market data (see below section)	Number with up to 2 decimals	The total number of coupons attached to the instrument or associated with the income payment	Specific to Belgian Market
31	Net Div value	1 to 20	Depends on Document type set up in market data (see below section)	Number with up to 2 decimals	The net amount of dividend due to the beneficial owner after withholding tax has been deducted. It represents what the investor actually receives per share or per position	Specific to Belgian Market
32	Total Net Div	1 to 20	Depends on Document type set up in market data (see below section)	Number with up to 2 decimals	The total net payment amount across all eligible shares or positions for that beneficial owner. This equals *Net Dividend Value × Number of Shares Held*	Specific to Belgian Market
33	Account Number	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The domestic account number where the payment will be made. Used when the payment is to be credited to a	All Markets

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				local account that may not require full IBAN format	
34	IBAN	1 to 34	Depends on Document type set up in market data (see below section)	Up to 34 alphanumeric characters	The international bank account identifier for the payment destination	Specific to Belgian Market
35	BIC	1 to 11	Depends on Document type set up in market data (see below section)	Up to 11 alphanumeric characters	The international bank code used to identify the recipient's bank in global payment networks. Required for cross-border transfers	Specific to Belgian Market
36	Opened in the name of	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The account holder's name	Specific to Belgian Market
37	Communication	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The payment reference or message included with the transfer	Specific to Belgian Market
38	Possible conditions	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Refers to the tax condition or exemption type applicable to the beneficial owner under the relevant tax treaty or domestic law	Specific to Belgian Market
39	Document attached	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	Indicates whether a supporting document (e.g. Certificate of Residence, self-declaration, or intermediary statement) is attached to the submission	Specific to Belgian Market
40	BO Tax ID Issuing Authority	1 to 1	Depends on Document type set up in market data (see below section)	Numeric	Specifies the authority or agency that issued the Beneficial Owner's Tax Identification Number. This ensures that the BO's tax ID is valid and issued by a	Specific to Italian Market

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					recognised national authority	
41	Managing Company Name	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The fund management company responsible for the investment or intermediary relationship.	Specific to Italian Market
42	Managing Company Tax ID	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The tax ID of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market
43	Managing Company Address	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The address of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market
44	Managing Company City	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The city of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market
45	Managing Company Post Code	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The post code of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market
46	Managing Company State	1 to 64	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The state of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market
47	Managing Company Country	1 to 2	Depends on Document type set up in market data (see below section)	2-character country ISO Code	The country of the fund management company responsible for the investment or intermediary relationship	Specific to Italian Market

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48	Paying institution name	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The financial institution responsible for distributing the dividends to investors	Specific to French Market
49	Paying institution Address	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The address of the financial institution responsible for distributing the dividends to investors	Specific to French Market
50	Paying institution SIREN number	1 to 128	Depends on Document type set up in market data (see below section)	Alpha-Numeric	The unique French business identification number (SIREN) assigned by INSEE to the paying institution	Specific to French Market

7.2.1. Belgium: required document fields

The table below describes which PDF corresponds to which field in the BO Document Report, and whether the field is mandatory or optional.

Table 3 - Belgium BO Documents

DOCUMENT	FIELDS THAT NEED TO BE EXTRACTED FROM DOCUMENT	FIELD REQUIREMENT
CoR	BO Full Name	Mandatory
	BO Address	Mandatory
	BO Tax ID	Mandatory
	BO Tax Residence	Mandatory
	Tax Year	Mandatory
	Date of Issue	Mandatory
	Name of Signatory	Mandatory
	Position	Mandatory
PoA	BO Full Name	Mandatory
	BO Tax ID	Mandatory
	BO Tax Residence	Mandatory
	Authorised Signer Name	Mandatory
	Position	Mandatory
	Date	Mandatory
	Witness' name	Mandatory
BO Declaration form	BO Tax Residence	Mandatory
	BO Full Name	Mandatory
	BO Tax ID	Mandatory
	BO Full Address	Mandatory
	BO Type of legal entity	Mandatory

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	Name and title of the beneficial owner or of its authorised representative	Mandatory
	Place and Date	Mandatory
Form 276 Div	BO Tax Residence	Mandatory
	Currency	Mandatory
	Name or firm of the Belgium Debtor Of the dividends (Issuer Name)	Mandatory
	Address or registered office (Issuer Address)	Mandatory
	VAT Number (Issuer Tax ID)	Mandatory
	BO Full Name	Mandatory
	BO Tax ID	Mandatory
	BO Type	Mandatory
	BO Full Address	Mandatory
	BO Postal Code	Mandatory
	BO City	Mandatory
	Nature and form of the shares (e.g. Ordinary share)	Mandatory
	Date Of issue	Optional
	Payable Date (Payment Date)	Mandatory
	Coupon Number	Mandatory
	Number of Coupons	Mandatory
	Net Dividend per coupon	Mandatory
	Total Net Dividend	Mandatory
	On Account Nr (Account Number)	Optional
	IBAN	Optional
	BIC	Optional
	Opened in the name of	Mandatory
	Communication	Mandatory
	Possible Particular conditions	Optional
	Name, capacity and address of the duly authorised representative eventually signing this claim	Mandatory
	Date of signature of the beneficial owner or his representative	Mandatory
	Documents attached (number and nature)	Mandatory

7.2.2. France: required document fields

The table below describes where each field used in the BO Document Report is extracted from, and whether the field is mandatory or optional.

Table 4 - France BO Documents

DOCUMENT	FIELDS THAT NEED TO BE EXTRACTED FROM DOC	FIELD REQUIREMENT
FR CoR (Form 5000)	BO Full Name (Business Name)	Mandatory
	Occupation / Legal form- Full home address or registered office	Optional
	Email	Optional
	BO Type	Mandatory
	BO Address	Mandatory
	BO Tax ID	Mandatory

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	BO Tax Residence	Mandatory
	Tax Year	Mandatory
	Signature of the beneficial owner or of his/her authorised representative	Mandatory
	Place and Date	Mandatory
	Name of Signatory	Mandatory
	Paying institution Name	Optional
	Paying institution Address	Optional
	Paying institution SIREN number	Optional
PoA	BO Full Name	Mandatory
	BO Tax ID	Mandatory
	BO Tax Residence	Mandatory
	Authorised Signer Name	Mandatory
	Position	Mandatory
	Date	Mandatory
	Witness's name	Mandatory
BO Declaration form	BO Tax Residence	Mandatory
	BO Full Name	Mandatory
	BO Tax ID	Mandatory
	BO Full Address	Mandatory
	BO Type of legal entity	Mandatory
	Name and title of the beneficial owner or of its authorised representative	Mandatory
	Place and Date	Mandatory

7.3 Tax Breakdown file_Cash Leg(csv) DVCA and DVOP Cash

The following template must be used to provide the account holdings breakdown per BO when a DVCA or DVOP/CASH event is announced. Each file can refer to multiple CSD Accounts.

Table 5 - Tax Breakdown File DVCA and DVOP Cash

ID	FIELD NAME	LENGTH	FIELD REQUIREMENT	FORMAT	DESCRIPTION	MARKET
1	T2S Account Number	35	Mandatory	Up to 35 characters	The MT account number (T2S)	All Markets
2	ISIN	12	Mandatory	Up to 12 characters	ISIN of the security	All Markets

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3	Payment Date	10	Mandatory	10 characters: YYYY/MM/DD	Date of dividend payment	All Markets
4	Total Account Position Reported	20	Mandatory	Number with up to 2 decimals	Total security holdings of the MT account	All Markets
5	Position Certified	20	Mandatory	Number with up to 2 decimals	Total security holdings of the Beneficial Owner	All Markets
6	BO Tax ID	50	Mandatory	Up to 50 characters or DUMMY	Actual Tax ID or Manufactured Tax ID or "DUMMY" for uncertified holdings	All Markets
7	BO Tax residence country	2	Mandatory	2-character country ISO code	Country ISO code of fiscal residence of the BO	All Markets
8	Certification Status	4	Mandatory	Always "CERT"	The certification status	All Markets
9	Expected Applicable Tax Rate	6	Mandatory	Number with up to 4 decimals	The percentage tax rate to be applied based on the valid certification	All Markets
10	Internal Account Number	50	Optional	Up to 50 characters	Participant Specific Internal Account Number	All Markets
11	BO Full Name	120	Optional	Up to 120 characters	Full Name of the BO	All Markets
12	Internal Event Reference	50	Optional	Up to 50 characters	Participant Specific Internal Event Reference Number	All Markets

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7.4 Tax Breakdown file_Security Leg– DVOP non cash, DVSE, DRIP (csv)

Please note that only first-level validation is performed for this file.

Table 6 - Tax breakdown file II

ID	FIELD NAME	LENGTH	FIELD REQUIREMENT	FORMAT	DESCRIPTION	MARKET
1	CA_Event_Ref	22	Mandatory	Up to 22 characters	The CA event reference number	All Markets
2	CSD_Acc_No	22	Mandatory	Up to 22 characters	The MT account number (T2S)	All Markets
3	ISIN	12	Mandatory	Up to 12 characters	ISIN of the security	All Markets
4	CA_Option_Number	10	Mandatory	Up to 10 characters	The Corporate Action Option Number (CAON)	All Markets
5	CSD_Acc_Total_Amt	20	Mandatory	Number with up to 2 decimals	Total security holdings instructed for the specified option	All Markets
6	BO_Tax_ID	50	Mandatory	Up to 50 characters or "DUMMY"	Actual Tax ID or Manufactured Tax ID or "DUMMY" for uncertified holdings	All Markets
7	BO_Country	2	Mandatory	2-character country ISO Code	Country ISO code of fiscal residence of the BO	All Markets
8	BO_Amt	20	Mandatory	Number with up to 2 decimals	Total security holdings of the Beneficial Owner	All Markets

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9	Tax_Rate	6	Mandatory	Number with 4 decimals	The percentage tax rate to be applied based on the valid certification	All Markets
10	Int_Acc_No	50	Optional	Up to 50 characters	Participant Specific Internal Account Number	All Markets
11	BO_Full_Name	150	Optional	Up to 150 characters	Full Name of the BO	All Markets
12	Int_Event_Ref	50	Optional	Up to 50 characters	Participant Specific Internal Event Reference Number	All Markets

8. Appendix

For details on accessing predefined csv-templates for all different file types, please refer to EE_RaS_Data_Dictionary_Template.xlsx

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