

## Belgium: New withholding tax reclaim forms

Clearstream Banking<sup>1</sup> hereby advises customers that, effective

### **immediately**

only the following reclaim forms may be used in order to apply for a refund of Belgian withholding tax:

- for interest payments: model Nr.276 Int.-Aut.-1998-AOS 819E/98;
- for dividend payments: model Nr.276 Div.-Aut.-(EURO 2002)-2001-AOS 73/2001;
- for collective tax reclaim: model Nr.276 Coll. (USA) - a new form for use by banks only.

### Using the new collective tax reclaim form

Only banks may use this new form in order to obtain the reduced tax treaty rate of 15% by means of a tax refund on behalf of their clients (individuals or legal persons) who are residents of the United States and who have received dividends from Belgian sources.

It cannot be used to apply for refunds of Belgian withholding tax on interest payments.

This collective form can be used only where tax is being reclaimed for at least 10 beneficial owners<sup>2</sup>. A maximum of 200 beneficial owners can be included on this form.

For each beneficial owner mentioned in the form, a certificate of residence delivered by the US tax authorities must be added to the reclaim. A separate form must be used for each dividend payment. The "model Nr.276 Coll. (USA)" can be obtained from the Belgian Tax Authorities' web site [www.finform.fgov.be](http://www.finform.fgov.be).

### Acceptance of tax reclaim forms

The Belgian Tax Authorities will only accept the reclaim forms mentioned above and the submission of any other forms will result in the rejection of the relevant refund requests.

### Further information

For further information, please contact your Customer Service Officer or Customer Relationship Manager.

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1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). CBF and CBL are Deutsche Börse Group companies.  
2. If there are less than 10 beneficial owners, model Nr.276 Div.-Aut.-(EURO 2002)-2001-AOS 73/2001 must be used by the individual beneficial owners.

## Belgium: Changes in the tax on physical deliveries of securities

Clearstream Banking<sup>1</sup> hereby advises customers that, with effect from

### 1 January 2004

the Belgian government has raised the rate of tax on physical deliveries of securities. This tax is known as "Taxe sur les Livraisons de Titres au Porteur" (TLTP) and the rate has been increased from 0.2% to 0.6% of the market value of the securities.

TLTP is payable on all instructions submitted by Clearstream Banking customers for physical delivery of Belgian securities held at Clearstream Banking's depository, ING Belgium SA/NV (depository code 40).

Clearstream Banking customers are not liable to pay this tax when they request delivery of non-Belgian securities from ING Belgium SA/NV. However, the law requires that such tax be paid if the acquisition of non-Belgian securities is immediately followed by a physical delivery such that the securities are not booked to a safekeeping account with a bank in Belgium upon acquisition.

Any physical delivery instruction as described above that has settled after 1 January 2004 will be taxed at the new rate (0.6%).

**Note:** Tax due will continue to be debited from customers' accounts as appropriate by the end of each month for deliveries executed in that month.

### Further information

For further information, please contact your Relationship Officer or Customer Services.

1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). Clearstream Banking is a Deutsche Börse Group company.

## Belgium: Withholding tax procedure for securities deposited with BXS/CIK

Clearstream Banking<sup>1</sup> is pleased to provide customers with details of the withholding tax procedures for obtaining relief at source and refunds of withholding tax on income paid from the following securities deposited with BXS/CIK and held through Clearstream Banking:

1. Belgian bonds including:
  - corporate bonds;
  - certificates of deposit, commercial papers and classical bonds in physical form and not yet admitted in the X/N system of the National Bank of Belgium (NBB).
2. Foreign bonds.
3. Belgian equities and VVPR<sup>2</sup> strips linked to Belgian VVPR equities.
4. Foreign equities and VVPR strips linked to foreign VVPR equities.

Customers should note that the following enhancements have been made to the current service:

- relief through quick refund procedure in addition to relief at source and standard refund; and
- full relief available for supranational and international organisations.

The following procedures are effective immediately.

The table below summarises the relief and refunds available for securities deposited with BXS/CIK in the Belgian market via Clearstream Banking:

Security type	Belgian bonds	Foreign bonds	Belgian equities and VVPR strips	Foreign equities and VVPR strips
<b>Standard rate of withholding tax</b>	<ul style="list-style-type: none"> <li>• 25% on bonds issued before 1 March 1990</li> <li>• 15% on bonds issued on or after 1 March 1990</li> </ul>	<ul style="list-style-type: none"> <li>• 25%<sup>a</sup> on bonds issued before 1 March 1990</li> <li>• 15%<sup>a</sup> on bonds issued on or after 1 March 1990</li> </ul>	25%	25% <sup>a</sup>
<b>Relief at source available</b>	Yes			
<b>Eligible beneficial owners</b>	<ul style="list-style-type: none"> <li>• Supranational and international organisations (full)</li> </ul>	<ul style="list-style-type: none"> <li>• Non-residents (full)</li> </ul>	<b>Belgian equities</b> <ul style="list-style-type: none"> <li>• Foreign pension funds and tax-exempt non-residents (full)<sup>b</sup></li> <li>• Supranational and international organisations (full)</li> </ul>	<b>Foreign equities</b> <ul style="list-style-type: none"> <li>• Non-residents (full)</li> </ul>
			<b>VVPR strips</b> (15% instead of 25%) <sup>c</sup> <ul style="list-style-type: none"> <li>• Both residents and non-residents</li> </ul>	<b>VVPR strips</b> (15% instead of 25%) <sup>c</sup> <ul style="list-style-type: none"> <li>• Both residents and non-residents</li> </ul>

1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). CBF and CBL are Deutsche Börse Group companies.  
2. "Verlaagde Voorheffing"/"Précompte Réduit".

Security type	Belgian bonds	Foreign bonds	Belgian equities and VVPR strips	Foreign equities and VVPR strips
<b>Quick refund</b>	Yes	No	Yes	No
<b>Eligible beneficial owners</b>	<ul style="list-style-type: none"> <li>Residents of DTT country (up to DTT rate)</li> <li>Supranational and international organisations (full)</li> </ul>		<p><b>Belgian equities</b></p> <ul style="list-style-type: none"> <li>Residents of DTT country (up to DTT rate)</li> <li>Foreign pension funds and tax-exempt non-residents (full)<sup>b</sup></li> <li>Supranational and international organisations (full)</li> </ul> <p><b>VVPR Strips</b> (15% instead of 25%)<sup>c</sup></p> <ul style="list-style-type: none"> <li>Both residents and non-residents</li> </ul>	
<b>Standard refund</b>	Yes			
<b>Eligible beneficial owners</b>	<ul style="list-style-type: none"> <li>Residents of DTT country (up to DTT rate)</li> <li>Supranational and international organisations (full)</li> </ul>	<ul style="list-style-type: none"> <li>Non-residents (full)</li> </ul>	<p><b>Belgian equities</b></p> <ul style="list-style-type: none"> <li>Residents of DTT country (up to DTT rate)</li> <li>Foreign pension funds and tax-exempt non-residents (full)<sup>b</sup></li> <li>Supranational and international organisations (full)</li> </ul> <p><b>VVPR Strips</b> (in addition to relief at source or quick refund 10% instead of 15%)</p> <ul style="list-style-type: none"> <li>Residents of DTT country (up to DTT rate)</li> </ul>	<p><b>Foreign equities</b></p> <ul style="list-style-type: none"> <li>Non-residents (full)</li> </ul> <p><b>VVPR Strips</b> Not available</p>

- a. In addition to the rate of "précompte mobilier", the foreign withholding tax in the country of issuer will be deducted, if applicable
- b. Non-resident beneficial owners not engaged in commercial activity and exempt from tax in their country of residence.
- c. For all investors holding the equivalent amount of VVPR strips as number of related equities.

## Overview

### Withholding tax rates

The standard rate of withholding tax ("précompte mobilier") on interest payments are:

- 25% on Belgian bonds issued before 1 March 1990;
- 15% on Belgian bonds issued on or after 1 March 1990;
- 25% on foreign bonds issued before 1 March 1990 (plus foreign withholding tax in the country of issuer, if applicable);
- 15% on foreign bonds issued on or after 1 March 1990 (plus foreign withholding tax in the country of issuer, if applicable).

The standard rates of withholding tax on dividend payments are:

- 25% on Belgian equities and VVPR strips;
- 25% on foreign equities and VVPR strips (plus foreign withholding tax in country of issuer).

## Relief available

The following types of relief are available through Clearstream Banking to eligible beneficial owners upon submission of the required documentation.

### Relief at source

Full relief at source (exemption) is available in accordance with the Belgian law to eligible beneficial owners upon submission of the required documentation by the prescribed deadline.

Partial relief at source (15% instead of 25%) is available on VVPR strips for all investors holding the equivalent amount of VVPR strips as number of related Belgian or foreign VVPR equities.

### Quick refund

A quick refund of tax withheld on Belgian securities can only be applied for through Clearstream Banking if the deadline for relief at source has not been met.

**Note:** Currently, there is no legal basis for a quick refund procedure under the Belgian law. Clearstream Banking cannot give any guarantees about the quick refund service as it is based on the market practice and all applications will depend on the goodwill of the paying agent and/or the issuer. Although Clearstream Banking will assist its customers with quick refund applications, it can only remit to customers' accounts the amounts that it receives.

The estimated time for receiving a quick refund from the date of receipt of the certified documents by Clearstream Banking is one month.

### Standard refund

Standard refund (full or partial) of tax withheld can be applied for through Clearstream Banking if the deadlines for relief at source and quick refund have not been met.

The estimated time for receiving a refund is:

- Ten to eleven months from the date of receipt of the certified documents by Clearstream Banking, for a partial refund based on double taxation treaties.
- Over one year from the date of receipt of the certified documents by Clearstream Banking, for a total refund based on Belgian law.

These can vary depending when the refund application is filed and the complexity of the information in the refund form.

## Procedures

### 1. Belgian bonds

#### 1.1. Exemption at source

Under Belgian law, exemption at source on interest paid from Belgian bonds is available only to beneficial owners that are supranational or international organisations and only if **securities are effectively held for the full interest year**.

To obtain exemption at source from withholding tax on interest payments, the following documentation must be submitted:

- A one-time specific certificate for supranational and international organisations, **"Withholding tax collected on income from bonds"** (Appendix 1 of the online version). The original completed and signed by the customer must be provided for each beneficial owner and is valid until revoked.

**Note:** As mentioned above, in order to be exempt at source, it is mandatory to hold the securities for the full interest year. Therefore, the customer must tick the first box in the certificate and is obliged to inform Clearstream Banking if the information regarding the securities or the holding period is no longer valid, and to provide a new certificate.

Customers are responsible for ensuring compliance with this restriction.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to the first interest payment date at 10:00 Central European Time (CET).

#### 1.2. Quick refund

##### 1.2.1 Quick total refund

Customers that have not been able to meet the Clearstream Banking deadline for exemption at source may apply on behalf of beneficial owners, who are supranational and international organisations, for a quick refund of the tax withheld only if securities are effectively held for the full interest year.

To obtain a quick total refund of withholding tax on interest payments, the following documentation must be submitted for each application:

- A **"Withholding tax collected on income from bonds"** (Appendix 1 of the online version) must be submitted for the first quick refund application if not already provided. The original completed and signed by the customer must be provided for each beneficial owner and is valid until revoked. The details and restrictions explained above are applicable.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying interest payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each quick refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the **"Withholding tax collected on income from bonds"** certificate.

and upon request of the Belgian tax authorities:

- A Power of Attorney signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

### 1.2.2 Quick partial refund

Quick partial refund of tax withheld is available to non-resident beneficial owners who qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty between their country of residence and Belgium.

To obtain a quick partial refund of withholding tax on interest payments, the following documentation must be submitted for each application:

- A **"Form 276-Int"** (Appendix 2 of the online version) completed by the beneficial owner or his representative and either:
    - stamped by the tax authorities of beneficial owner's country of residence;
- or
- submitted together with a **"Certificate of Residence"** (Appendix 10 of the online version) delivered by the tax authorities of beneficial owner's country of residence which remains valid during the calendar year of the payment, i.e. the so-called simplified procedure.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying interest payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Form 276-Int".

and

- A **"Power of Attorney"** (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Form 276-Int" is completed and signed by the customer.

and upon request of the Belgian tax authorities:

- A Power of Attorney signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

The Clearstream Banking deadline for reclaiming withholding tax using the quick refund procedure is at the latest three business days after the interest payment date at 10:00 CET.

## 1.3. Standard refund

### 1.3.1 Standard total refund

Customers that have not been able to meet the Clearstream Banking deadline for exemption at source or for quick refund may apply on behalf of beneficial owners, who are supranational and international organisations, for a standard total refund of the tax withheld only if:

- securities were effectively held for the full interest year;
- or
- securities were owned between two coupon payment dates and the standard total refund is available for the period in which the securities were effectively held.

To obtain a standard total refund of withholding tax on interest payments, the following documentation must be submitted:

- A **"Withholding tax collected on income from bonds"** (Appendix 1 of the online version) either:
  - The customer must tick the first box in the certificate, for the first standard refund application and if the securities were effectively held for the full interest year (if not already provided).

or

- The customer must tick the second box and complete the holding period for each standard refund application if the securities were owned between two coupon payment dates.

**Note:** Customers are obliged to inform Clearstream Banking if the information regarding the securities or the holding period is no longer valid and to provide a new certificate. Customers are responsible for ensuring compliance with these restrictions.

and

- A "Credit Advice" (Appendix 11 of the online version) identifying interest payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each standard refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Withholding tax collected on income from bonds" certificate.

and

- A "Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney" (Appendix 3 of the online version) signed by the customer for Clearstream Banking authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

### 1.3.2 Standard partial refund

Customers who have not been able to meet the Clearstream Banking deadline for quick refund may apply on behalf of non-resident beneficial owners who qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty between their country of residence and Belgium for a standard refund of the tax withheld.

To obtain a standard partial refund of withholding tax on interest payments, the following documentation must be submitted for each application:

- A "Form 276-Int" (Appendix 2 of the online version). The original must be completed by the beneficial owner or his representative and either:

- stamped by the tax authorities of beneficial owner's country of residence;

or

- submitted together with a "Certificate of Residence" (Appendix 10 of the online version) delivered by the tax authorities of beneficial owner's country of residence which remains valid during the calendar year of the payment, i.e. the so-called simplified procedure.

and

- A "Credit Advice" (Appendix 11 of the online version) identifying interest payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Form 276-Int".

and

- A "Power of Attorney" (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Form 276-Int" is completed and signed by the customer.

and

- A "Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney" (Appendix 3 of the online version) signed by Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

The Clearstream Banking deadline for reclaiming withholding tax using the standard refund procedure is two months before the statutory deadline which is three years from the end of the calendar year in which the coupon was paid.



## 2. Foreign bonds

### 2.1. Exemption at source

Under Belgian law, exemption at source on interest paid from foreign bonds is available to non-resident beneficial owners.

To obtain an exemption at source from withholding tax on interest payments, the following documentation must be submitted:

- A consolidated one-time **"Certificate A"** (Appendix 4 of the online version). The original completed and signed by the customer must be provided for all beneficial owners once prior to the first interest payment and is valid until revoked.

and, if applicable:

- A **"Excluded securities notice"** (Appendix 5 of the online version). If on a given interest payment date, a customer holds foreign bonds in an account already covered by a "Certificate A" on behalf of beneficial owners that are not eligible for exemption, a duly completed and executed "Excluded Securities Notice" must be provided notifying Clearstream Banking that a portion of the interest payment is not eligible for exemption from Belgian withholding tax.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to the first/each interest payment date at 10:00 CET.

### 2.2. Quick refund

Quick refund of tax withheld on interest payments from foreign bonds is not available through Clearstream Banking.

### 2.3. Standard total refund

Customers who have not been able to meet the Clearstream Banking deadline for exemption at source may apply on behalf of non-resident beneficial owners for a standard total refund of the tax withheld.

To obtain a standard total refund of withholding tax on interest payments, the following documentation must be submitted for each application:

- A **"Certificate of Residence"** (Appendix 10 of the online version) completed by the local tax authorities of the final beneficial owner and which remains valid during the calendar year of the interest payment.

and

- A **"Letter of request for reclaim of Belgian withholding tax on foreign securities and Power of Attorney"** (Appendix 6 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying interest payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Letter of request".

and upon request of the Belgian tax authorities:

- A "Power of Attorney" from the final beneficial owner to the Clearstream Banking customer if the "Letter of request" is not completed and signed by the final beneficial owner.

The Clearstream Banking deadline for reclaiming withholding tax using the standard refund procedure is two months before the statutory deadline which is three years from the end of the calendar year in which the coupon was paid.

## 3. Belgian equities

### 3.1. Exemption at source

Under Belgian law, exemption at source on dividends paid from Belgian equities is available to beneficial owners who are:

#### Supranational or international organisations

The documentation to be submitted to Clearstream Banking is a one-time specific certificate for supranational and international organisations for equities, "Withholding tax collected on income from shares" (Appendix 9 of the online version). The original completed and signed by the customer must be provided for each beneficial owner prior to the first dividend payment and is valid until revoked.

#### Foreign pension funds and non-resident beneficial owners not engaged in a commercial activity and exempt from tax in their country of residence

The documentation to be submitted to Clearstream Banking is the following:

- A "Certificate C" (Appendix 8 of the online version) indicating the number of equities held for exempt beneficial owners. The original completed and signed by the customer must be provided once for each beneficial owner prior to the first dividend payment and is valid until revoked.  
and upon request of the Belgian tax authorities:
- A "Proof of Exemption" completed and signed by the beneficial owner's local tax authorities. The original must be provided as soon as possible upon request and remains valid during the calendar year of the payment.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to the first dividend payment date at 10:00 CET.

### 3.2. Quick refund

#### 3.2.1 Quick total refund

Customers that have not been able to meet the Clearstream Banking deadline for exemption at source may apply for a quick refund of the tax withheld on behalf of the following beneficial owners:

#### Supranational and international organisations

The documentation to be submitted to Clearstream Banking is the following:

- A "Withholding tax collected on income from shares" (Appendix 9 of the online version) must be submitted for the first quick refund application if not already provided and is valid until revoked.  
and
- A "Credit Advice" (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each quick refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Withholding tax collected on income from shares" certificate.

and upon request of the Belgian tax authorities:

- A Power of Attorney signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

#### Foreign pension funds and non-resident beneficial owners not engaged in a commercial activity and exempt from tax in their country of residence

The documentation to be submitted to Clearstream Banking is the following:

- A "Certificate C" (Appendix 8 of the online version) indicating the number of equities held for exempt beneficial owners. The original completed and signed by the customer must be provided once for each beneficial owner for the first quick refund application if not already provided and is valid until revoked.

and

- A "Credit Advice" (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each quick refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Certificate C".

and

- A "Power of Attorney" (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Certificate C" is completed and signed by the customer.

and upon request of the Belgian tax authorities:

- A "Proof of Exemption" completed and signed by the beneficial owner's local tax authorities. The original must be provided as soon as possible upon request and remains valid during the calendar year of the payment.

and

- A "Power of Attorney" signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

### 3.2.2 Quick partial refund

Quick refund of tax withheld is available to non-resident beneficial owners who qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty between their country of residence and Belgium.

For each quick refund application the documentation to be submitted is the following:

- A "Form 276-Div" (Appendix 7 of the online version). The original must be completed by the beneficial owner or his representative and either:
    - stamped by the tax authorities of beneficial owner's country of residence;
- or
- submitted together with a "Certificate of Residence" (Appendix 10 of the online version) delivered by the tax authorities of beneficial owner's country of residence which remains valid during the calendar year of the payment, i.e. the so-called simplified procedure.

and

- A "Credit Advice" (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Form 276-Div".

and

- A "Power of Attorney" (Appendix 12 of the online version) from final beneficial owner to Clearstream Banking customer if the "Form 276-Div" is completed and signed by the customer.

and upon request of the Belgian tax authorities

- A Power of Attorney signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

The Clearstream Banking deadline for reclaiming withholding tax using the quick refund procedure is at the latest three business days after the dividend payment date at 10:00 CET.

### 3.3. Standard refund

#### 3.3.1 Standard total refund

Customers who have not been able to meet the Clearstream Banking deadline for exemption at source or for quick refund may apply for a standard total refund of the tax withheld on behalf of the following beneficial owners:

#### Supranational and international organisations

The documentation to be submitted to Clearstream Banking is the following:

- A **"Withholding tax collected on income from shares"** (Appendix 9 of the online version) must be submitted for the first standard refund application if not already provided and is valid until revoked.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each standard refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Withholding tax collected on income from share" certificate.

and

- A **"Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney"** (Appendix 3 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

#### Foreign pension funds and non-resident beneficial owners not engaged in a commercial activity and exempt from tax in their country of residence

The documentation to be submitted to Clearstream Banking is the following:

- A **"Certificate C"** (Appendix 8 of the online version) indicating the number of equities held for exempt beneficial owners. The original completed and signed by the customer must be provided once for each beneficial owner for the first standard refund application if not already provided and is valid until revoked.

and

- A **"Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney"** (Appendix 3 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld must be submitted for each standard refund application. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Certificate C".

and upon request of the Belgian tax authorities:

- A **"Power of Attorney"** (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Certificate C" is completed and signed by the customer.

and

- A **"Proof of Exemption"** completed and signed by the beneficial owner's local tax authorities. The original must be provided as soon as possible upon request and remains valid during the calendar year of the payment.

### 3.3.2 Standard partial refund

Customers who have not been able to meet the Clearstream Banking deadline for quick refund may apply on behalf of non-resident beneficial owners who qualify for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty between their country of residence and Belgium for a standard refund of the tax withheld.

For each standard refund application the documentation to be submitted is the following:

- A "Form 276-Div" (Appendix 7 of the online version). The original must be completed by the beneficial owner or his representative and either:
  - stamped by the tax authorities of beneficial owner's country of residence;
- or
- submitted together with a "Certificate of Residence" (Appendix 10 of the online version) delivered by the tax authorities of beneficial owner's country of residence which remains valid during the calendar year of the payment, i.e. the so-called simplified procedure.

and

- A "Credit Advice" (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Form 276-Div".

and

- A "Power of Attorney" (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Form 276-Div" is completed and signed by the customer.

and

- A "Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney" (Appendix 3 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

The Clearstream Banking deadline for reclaiming withholding tax using the standard refund procedure is two months before the statutory deadline which is three years from the end of the calendar year in which the dividend was paid.

## 4. VVPR strips linked to Belgian VVPR equities

Beneficial owners that are non-residents as well as residents of Belgium are entitled to reduction of Belgian withholding tax from 25% to 15% on the VVPR strips **if they hold the equivalent amount of VVPR strips as number of related Belgian VVPR equities.**

### 4.1. Relief at source

In order to obtain the 15% rate at source, customers must instruct Clearstream Banking via a SWIFT message with:

- the number of dividend payments on VVPR strips to be taxed at 15%.

and, if applicable

- the number of VVPR strips that are worthless (no payments).

By default, the remaining number of VVPR equities will be taxed at 25%.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to each relevant dividend payment date at 10:00 CET.

## 4.2. Quick refund

Customers that have not been able to meet the Clearstream Banking deadline for relief at source may apply for a quick refund of the tax withheld. The instruction requirements are the same as for the relief at source.

The Clearstream Banking deadline for reclaiming withholding tax using the quick refund procedure is at the latest three business days after the relevant dividend payment date at 10:00 CET.

## 4.3. Standard refund

**In addition to the relief at source or quick refund**, beneficial owners who qualify for the benefit of a 10% (or less) rate of withholding tax in accordance with a Double Taxation Treaty between their country of residence and Belgium are entitled to apply for a standard refund (e.g. 10% instead of 15%) if they have already obtained a 15% rate via relief at source or quick refund upon sending the instructions to Clearstream Banking.

For each standard refund application the documentation to be submitted is the following:

- A **"Form 276-Div"** (Appendix 7 of the online version). The original must be completed by the beneficial owner or his representative and either:
  - stamped by the tax authorities of beneficial owner's country of residence;
- or
- submitted together with a **"Certificate of Residence"** (Appendix 10 of the online version) delivered by the tax authorities of beneficial owner's country of residence which remains valid during the calendar year of the payment, i.e. the so-called simplified procedure.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Form 276-Div".

and

- A **"Power of Attorney"** (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer if the "Form 276-Div" is completed and signed by the customer.

and

- A **"Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney"** (Appendix 3 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

The Clearstream Banking deadline for reclaiming withholding tax using the standard refund procedure is two months before the statutory deadline which is three years from the end of the calendar year in which the dividend was paid.

## 5. Foreign equities

### 5.1. Exemption at source

Under Belgian law, exemption at source on interest paid from foreign equities is available to non-resident beneficial owners.

The documentation to be submitted to Clearstream Banking is the following:

- A consolidated one-time **"Certificate A"** (Appendix 4 of the online version). The original completed and signed by the customer must be provided once for all beneficial owners prior to the first dividend payment and is valid until revoked.

and, if applicable

- An **"Excluded securities notice"** (Appendix 5 of the online version). If on a given dividend payment date, a customer holds foreign equities in an account already covered by a "Certificate A" on behalf of beneficial owners who are not eligible for exemption, a duly completed and executed "Excluded Securities Notice" must be provided notifying Clearstream Banking that a portion of the dividend payment is not eligible for exemption from Belgian withholding tax.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to the first /each dividend payment date at 10:00 CET.

### 5.2. Quick refund

Quick refund of tax withheld on dividend payments from foreign equities is not available through Clearstream Banking.

### 5.3. Standard total refund

Customers that have not been able to meet the Clearstream Banking deadline for exemption at source may apply on behalf of non-resident beneficial owners for a standard total refund of the tax withheld.

For each standard refund application the documentation to be submitted is the following:

- A **"Certificate of Residence"** (Appendix 10 of the online version) completed by the local tax authorities of the final beneficial owner and which remains valid during the calendar year of the dividend payment.

and

- A **"Letter of request for reclaim of Belgian withholding tax on foreign securities and Power of Attorney"** (Appendix 6 of the online version) signed by the Clearstream Banking customer authorising Clearstream Banking to reclaim withholding tax on the customer's behalf.

and

- A **"Credit Advice"** (Appendix 11 of the online version) identifying dividend payment details and including the security type, gross amount of payment, date of payment and amount of tax withheld. The credit advice completed by the financial institution paying the beneficial owner must reconcile with the information in the "Letter of request".

and upon request of the Belgian tax authorities

- A **"Power of Attorney"** (Appendix 12 of the online version) from the final beneficial owner to the Clearstream Banking customer, if the "Letter of request" is not completed and signed by the final beneficial owner.

The Clearstream Banking deadline for reclaiming withholding tax using the standard refund procedure is two months before the statutory deadline which is three years from the end of the calendar year in which the dividend was paid.

## 6. VVPR strips linked to foreign VVPR equities

Beneficial owners that are non-residents (that did not apply for an exemption with "Certificate A") as well as residents of Belgium are entitled to reduction of Belgian withholding tax from 25% to 15% on the VVPR strips **if they hold the equivalent amount of VVPR strips as number of related foreign VVPR equities**.

### 6.1. Relief at source

In order to obtain the 15% rate at source, customers must instruct Clearstream Banking via a SWIFT message with:

- the number of dividend payments on VVPR strips to be taxed at 15%;  
and, if applicable:
- the number of VVPR strips that are worthless (no payments).

By default, the remaining number of VVPR equities will be taxed at 25%.

The Clearstream Banking deadline for submitting the documentation required for relief at source is two business days prior to the relevant dividend payment date at 10:00 CET.

### 6.2. Quick refund

Quick refund of tax withheld on dividend payments from VVPR strips linked to foreign VVPR equities is not available through Clearstream Banking.

### 6.3. Standard refund

Standard refund of tax withheld on dividend payments from VVPR strips linked to foreign VVPR equities is not available through Clearstream Banking.

## Further information

The online version of this announcement, including the appendices, is available on the Clearstream Banking web site, [www.clearstream.com](http://www.clearstream.com).

The Clearstream Banking Tax Guide - Belgium will be published in due course.

For further information, please contact Customer Service, your Relationship Officer, or the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 38 21
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 38 21
<b>E-mail:</b>	<a href="mailto:cs.tax.cb@clearstream.com">cs.tax.cb@clearstream.com</a>	<a href="mailto:cs.custodyL9.cb@clearstream.com">cs.custodyL9.cb@clearstream.com</a>



## Appendix 1. Withholding tax collected on income from bonds

*Certificate concerning income from bonds or other similar securities representing loans, quoted in %, allotted or granted to international organisations of which Belgium is a member and which, by virtue of their organisation status, are exempt from Belgian tax on their income.*

*(Customer's letterhead)*

Clearstream Banking  
Attention OTL -Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg  
Luxembourg

Date: \_\_\_\_\_

Subject: Withholding tax collected on income from bonds for supranational and international organisations

Account: \_\_\_\_\_

Dear Sir/Madam:

The undersigned customer of Clearstream Banking, acting on behalf of:

Complete name and address of the beneficial owner:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

certifies (certify) that the above beneficial owner is or has been the owner or beneficial owner of the following bonds or similar securities hold/held in the above-mentioned securities account with Clearstream Banking and deposited or to be deposited with ING Belgium or NBB:

[Tick the appropriate box]

For the entire period for which the interest was payable \_\_\_\_\_ a

From \_\_\_\_\_ to \_\_\_\_\_ b

Number of days interest paid at time of purchase:

\_\_\_\_\_

Gross interest due to the organisation:

\_\_\_\_\_

- a. Complete date if securities were effectively held for a full interest year.  
b. Complete dates if securities were held between two coupon payment dates.

Number and details of securities:

\_\_\_\_\_  
\_\_\_\_\_

We acknowledge that this certification is required in connection with Belgian law. We irrevocably authorise Clearstream Banking and Clearstream Banking's depository to rely on the information contained in this certificate unless and until we advise you that the information is no longer true and correct by advising you before any interest payment date on any holdings to be excluded from the present certificate, if applicable.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for securities deposited with BXS/CIK as our attorneys-in-fact with the authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Belgian authorities, including the Belgian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We confirm that for the part of securities of which we are not the beneficial owner of the securities, we have received a certificate substantially similar to this certificate from the holders/beneficial owners on whose behalf we are acting.

We do hereby certify, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the Financial Institution named below. We will immediately inform you of any change in the information provided in this certificate and any certificate related to this certificate.

We hereby accept full responsibility in case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.

Yours faithfully,

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

Drawn up in \_\_\_\_\_, on \_\_\_\_\_

# Appendix 2. Form 276-Int

MINISTÈRE DES FINANCES DE BELGIQUE / Administration des contributions directes  
 MINISTERIE VAN FINANCIEN VAN BELGIË / Administratie der directe belastingen  
 MINISTERIUM DER FINANZEN VON BELGIEN / Verwaltung der direkten Steuern  
 MINISTRY OF FINANCE OF BELGIUM / Direct-tax administration

Il est conseillé au requérant de consulter les notices explicatives 276 Int. (Not.) et de conserver une photocopie de sa demande.  
 De aanvrager wordt aangeraden de verklarende nota's 276 Int. (Not.) te raadplegen en een afschrift van zijn aanvraag te bewaren.  
 Dem Antragsteller wird empfohlen, den Erläuterungsvordruck 276 Int. (Not.) zu Rate zu ziehen und eine Abschrift seines Antrags zu behalten.  
 The claimant is advised to refer to the explanatory notes 276 Int. (Not.) and to keep a duplicate of his claim.

**1** EXEMPLAIRE DESTINÉ A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES RECTO

DEMANDE DE REDUCTION OU D'EXONERATION (1) (2) du précompte mobilier sur les intérêts d'origine belge en application de la convention de double imposition conclue entre la Belgique et  
 AANVRAAG OM VERMINDERING OF VRIJSTELLING (1) (2) van roerende voorheffing op interest van Belgische oorsprong ingevolge het dubbelbelastingverdrag tussen België en  
 ANTRAG AUF ERMÄSSIGUNG ODER BEFREIUNG (1) (2) der Vorsteuer auf Zinsen belgischer Herkunft nach dem Doppelbesteuerungsabkommen zwischen Belgien und  
 CLAIM FOR REDUCTION OR EXEMPTION (1) (2) of the tax prepayment on personal property income on interest from Belgian sources under the double taxation convention between Belgium and

I. DENOMINATION OU RAISON SOCIALE DU DEBITEUR BELGE DES INTERETS :  
 BENAMING OF FIRMA VAN DE BELGISCHE SCHULDENAAR VAN DE INTEREST :  
 BEZEICHNUNG ODER FIRMENNAME DES BELGISCHEN SCHULDNERS DER ZINSEN :  
 NAME OR FIRM OF THE BELGIAN PAYER OF THE INTEREST :  
 Adresse ou siège social - Adres of maatschappelijke zetel - Anschrift oder Sitz - Address or registered office :  
 N° TVA (si connu)  
 BTW Nr. (indien gekend)  
 MWS. Nr. (falls bekannt)  
 VAT Nr. (if known)

II. DECLARATION DU REQUERANT (3) - VERKLARING VAN DE AANVRAGER (3) - ERKLÄRUNG DES ANTRAGSTELLERS (3) - DECLARATION BY THE CLAIMANT (3)  
 Devise - Munteenheid - Währung - Currency unit : [ 1 ] 99

1. Nom et prénoms ou dénomination complète du bénéficiaire effectif des intérêts  
 Naam en voornamen of volledige benaming van de uiteindelijk gerechtigde tot de interest  
 Name und Vornamen oder vollständige Bezeichnung des tatsächlichen Empfängers der Zinsen  
 Full name of the beneficial owner of the interest [ 2 ]

Numéro d'identification fiscale dans l'état de résidence :  
 Fiscaal identificatienummer in de woonstaat :  
 Steuerliche Identifikationsnummer in dem Wohnsitzstaat :  
 Fiscal identification number in the state of residence :

2. Forme juridique (4) - Rechtsvorm (4) - Rechtsform (4) - Legal Form (4) 3. Adresse (rue, n°) - Adres (straat, nr.) - Anschrift (Straße, Nr.) - Address (street, nr.)  
 Code postal - Postcode - Postleitzahl - Postal code  
 Commune, pays - Gemeente, land - Gemeinde, Land - City, country

4. Désignation des revenus - Omschrijving van de inkomsten - Bezeichnung der Einkünfte - Description of the income

a. Nature et forme des titres, créances, prêts ou dépôts (à spécifier) - Aard en vorm van de effecten, schuldvorderingen, leningen of deposito's (te specificieren)  
 Art der Wertpapiere, Forderungen, Darlehen oder Einlagen (zu spezifizieren) - Nature and form of the securities, debts, loans or deposits (to be specified)

b. Date d'émission ou de conclusion du contrat (5) - Datum van uitgifte of van sluiting van het contract (5)  
 Datum der Ausgabe oder des Vertragsabschlusses (5) - Date of issue or of conclusion of the contract (5)  
 c. Date d'échéance des intérêts (5) - Vervaldag van de interest (5)  
 Fälligkeitstag der Zinsen (5) - Date of maturity of the interest (5)  
 d. Terme (6) - Looptijd (6)  
 Termin (6) - Term (6)  
 e. Valeur nominale - Nominale waarde  
 Nominalwert - Nominal value  
 f. Taux d'intérêt brut (7) - Bruttorentevoet (7)  
 Bruttozinsfuß (7) - Gross interestrate (7)  
 g. Intérêt net total (8) - Totale netto interest (8)  
 Gesamtnettozinsen (8) - Total net interest (8)

5. Modalités de remboursement (9) - Wijze van terugbetaling (9) - Rückzahlungsweisungen (9) - Procedure of the refund (9)  
 a) L'excédent de précomptes doit être versé en Belgique (1) / à l'étranger (1)  
 De te veel geheven roerende voorheffing is terug te betalen in België (1) / in het buitenland (1)  
 Der zuviel einbehaltene Vorsteuerbetrag ist zu erstatten in Belgien (1) / ins Ausland (1) zu überweisen  
 The excess tax prepayment on personal property income should be repaid in Belgium (1) / abroad (1)  
 b) Au compte n° (10) - Op rekening nr. (10) - Auf das Konto-Nr. (10) - On account Nr. (10)  
 c) Après de (11) - Bij de (11) - Bei (11) - With the (11)

d) Ouvert au nom de - Op naam van - Geöffnet auf den Namen von - Opened in the name of

e) Communication (12) - Mededeling (12) - Mitteilung (12) - Communication (12)

6. Procuration à mettre à la page 4 (12) - Volmacht aan te brengen op blz. 4 (12) - Vollmacht auf Seite 4 (12) - Proxy on page 4 (12)

Suite, voir verso - Vervolg, zie ommezijde - Fortsetzung, siehe Rückseite - Continued overleaf

III. CADRE RESERVE A L'ADMINISTRATION BELGE - VAK BESTEMD VOOR DE BELGISCHE ADMINISTRATIE - DER BELGISCHEN VERWALTUNG VORBEHALTENER ABSCHNITT - PART FOR THE BELGIAN AUTHORITIES

1. DAT	31	5. II.1 = II.5.d	35	9. TRANSF	39
2. VE1 - F% - BS1/TR2	32	6. II.3 = BEL	36	10. B/M 32A	42
3. SRT - Nom 1/TP2	33	7. V/P	37	11.	
4. COL	34	8. V/ES	38	12.	

Renvois : voir notice explicative 276 Int. (Not.) (A) - Verwijzingen : zie verklarende nota 276 Int. (Not.) (A)  
 Hinweise : siehe Erläuterungsvordruck 276 Int. (Not.) (A) - References : see explanatory note 276 Int. (Not.) (A)

# Appendix 2 (cont'd). Form 276-Int

7. Le soussigné certifie que le bénéficiaire effectif désigné au recto réunit les conditions suivantes

*De ondergetekende bevestigt dat de op de voorzijde vermelde uiteindelijk gerechtigde de volgende voorwaarden vervult :  
Der Unterzeichnete erklärt, dass der auf der Vorderseite bezeichnete Nutzungsberechtigte die folgenden Bedingungen erfüllt :  
The undersigned certifies that the beneficial owner mentioned on the front page fulfills the following conditions :*

**a) Conditions habituelles - Gewone voorwaarden - Gewöhnliche Bedingungen - Usual conditions :**

1° il est un résident de ..... au sens de la Convention en cause ,

*hij is een inwoner van ..... in de zin van de desbetreffende Overeenkomst ;*

*er ist im Sinne des betreffenden Abkommens in ..... ansässig ;*

*he is a resident of ..... within the meaning of the Convention concerned ;*

2° il n'avait pas en Belgique, à la date d'échéance des intérêts mentionnés ci-dessus, d'établissement stable ou de base fixe auxquels se rattachaient effectivement les titres, créances, prêts ou dépôts générateurs de ces intérêts.

*hij bezat in België op de vervaldag van de hierboven vermelde interest geen vaste inrichting of vaste basis waarmee de effecten, schuldvorderingen, leningen of deposito's uit hoofde waarvan de interest is verschuldigd, wezenlijk waren verbonden.*

*er hatte am Fälligkeitstag der höhergenannten angegebenen Zinsen, keine Betriebsstätte bzw. keine ständige Einrichtung in Belgien, zu der die Wertpapiere, Forderungen, Darlehen oder Einlagen für die die Zinsen gezahlt werden, tatsächlich gehörten.*

*he did not have in Belgium, at the date of maturity of the interest specified above a permanent establishment or a fixed base with which the securities, debts, loans or deposits by virtue of which the said interest was paid, were effectively connected.*

**b) Conditions spécifiques éventuelles (cf. 276 Int. (Not.) (B)) - Eventuele bijzondere voorwaarden (cf. 276 Int. (Not.) (B))**

**Eventuelle Sonderbedingungen (cf. 276 Int. (Not.) (B)) - Possible particular conditions (cf. 276 Int. (Not.) (B)) :**

1° il est imposable dans l'Etat de sa résidence sur le montant total de ces intérêts ou à concurrence de (en toutes lettres)

*hij is in de Staat waarvan hij inwoner is belastbaar ter zake van het totaal bedrag van die interest of ter zake van een bedrag van (voluit)*

*er ist in dem Staat seines Wohnsitzes mit dem Gesamtbetrag dieser Zinsen bzw. bis zur Höhe von (in Buchstaben)*

*he is liable to tax in the State of his residence on the full amount of such interest or to the extent of (write out in full)*

à savoir le montant des intérêts transférés ou perçus dans cet Etat ,

*zijnde het bedrag van de interest dat naar die Staat werd overgemaakt of aldaar werd ontvangen ;*

*und zwar mit dem in diesen Staat überwiesenen oder dort empfangenen Betrag der Zinsen steuerlich erfasst ,*

*i.e. on the amount of the interest remitted to or received in that State ;*

2° il a recueilli ces intérêts sur les titres, créances, prêts ou dépôts suivants (à spécifier) :

*hij heeft die interest ter zake van de volgende effecten, schuldvorderingen, leningen of deposito's verkregen (te specificeren)*

*er hat diese Zinsen aus die folgenden Wertpapiere, Forderungen, Darlehen oder Einlagen erhalten (zu spezifizieren) :*

*he has received the said interest by reason of the following securities, debts, loans or deposits (to be specified) .*

3° il réunit les autres conditions spécifiques éventuellement prévues par la Convention en cause, notamment quant à sa personne.

*hij vervult de eventuele andere bijzondere bij de desbetreffende Overeenkomst gestelde voorwaarden, onder meer met betrekking tot zijn persoonlijke status.*

*er erfüllt die anderen ggf. durch das gesagte Abkommen vorgesehenen Sonderbedingungen, u.a. hinsichtlich seines persönlichen Stands.*

*he fulfils the other particular conditions possibly provided by the concerned Convention, especially as regards his status.*

8. Nom, qualité et adresse du représentant dûment mandaté qui signe éventuellement la présente demande :

*Naam, hoedanigheid en adres van de gevolmachtigde vertegenwoordiger ingeval hij deze aanvraag ondertekent :*

*Name, Eigenschaft und Anschrift des gehöng befugten Vertreters, der diesen Antrag ggf. unterzeichnet :*

*Name, capacity and address of the duly authorised representative eventually signing this claim :*

Date et signature du bénéficiaire effectif (1) ou de son représentant (1) :

*Datum en handtekening van de uiteindelijk gerechtigde (1) of van zijn vertegenwoordiger (1) .*

*Datum und Unterschrift des Nutzungsberechtigten (1) oder dessen Vertreters (1) .*

*Date and signature of the beneficial owner (1) or his representative (1) .*

Documents annexés (nombre et nature) (13) - Bijgevoegde stukken (aantal en aard) (13)  
Beigefügte Unterlagen (Anzahl und Art) (13) - Documents attached (number and nature) (13)

IV.

**ATTESTATION DES AUTORITES FISCALES DE L'ETAT DE RESIDENCE DU BENEFICIAIRE  
BEVESTIGING VAN DE BELASTINGAUTORITEITEN VAN DE WOONSTAAT VAN DE GENIETER  
BESCHEINIGUNG DER STEUERBEHÖRDEN DES WOHNSITZSTAATES DES EMPFÄNGERS  
CERTIFICATION BY THE TAX AUTHORITIES OF THE STATE OF RESIDENCE OF THE BENEFICIAL OWNER**

Le soussigné - De ondergetekende - Der Unterzeichnete - The undersigned

certifie que - bevestigt dat

erklärt dass - certifies

1° les mentions portées par le requérant dans la présente demande sont, à sa connaissance, exactes ,

*de in deze aanvraag voorkomende verklaringen van de aanvrager, naar zijn weten, juist zijn ;*

*die Angaben des Antragstellers in diesem Antrag, soweit ihm bekannt ist, zutreffen ;*

*that the particulars given by the claimant in this claim are correct to the best of his knowledge ;*

2° le bénéficiaire effectif des intérêts mentionnés dans la présente demande :

*de uiteindelijk gerechtigde tot de in deze aanvraag vermelde interest ;*

*der Nutzungsberechtigte der in diesem Antrag aufgeführten Zinsen .*

*that the beneficial owner of the interest mentioned in this claim :*

- est un résident de ..... au sens de l'article ..... de la convention conclue par la Belgique avec cet Etat ,

*een inwoner is van ..... in de zin van artikel ..... van de overeenkomst die België met die Staat heeft gesloten ;*

*in ..... ansässig ist, gemäß Artikel ..... des Abkommens, dass zwischen Belgien und diesem Staat abgeschlossen wurde ;*

*is a resident of ..... within the meaning of Article ..... of the convention concluded between Belgium and that State ;*

- a souscrit pour l'année imposable se terminant le ..... une déclaration d'impôt sur les revenus de .....

*een aangifte voor de inkomstenbelastingen van ..... voor het belastingjaar eindigend op ..... heeft overgelegd.*

*für das am ..... abgeschlossene Veranlagungsjahr eine Erklärung zur Einkommensteuer in ..... eingereicht hat.*

*has filed a ..... income tax return for the taxable year ending .....*

Date, signature et sceau du service - Datum, handtekening en stempel van de dienst - Datum, Unterschrift und Dienststempel - Date, signature and official stamp

## Appendix 2 (cont'd). Form 276-Int

1 EXEMPLAIRE DESTINE A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES

RECTO P. 3

V

CADRE A REMPLIR PAR LE DEBITEUR BELGE DES INTERETS EN CAS DE REDUCTION D'EMBLEE A LA SOURCE  
IN TE VULLEN DOOR DE BELGISCHE SCHULDENAAR VAN DE INTEREST INGEVAL VAN VERMINDERING BIJ DE BRON  
ABSCHNITT, DEN DER BELGISCHE SCHULDNER DER ZINSEN AUSZUFÜLLEN HAT, FALLS DIE STEUER AN DER QUELLE ERMÄSSIGT WIRD  
PART TO BE FILLED IN BY THE BELGIAN PAYER OF THE INTEREST WHEN REDUCTION IS APPLIED AT SOURCE

1. Intérêt net total (cadre II, ligne 4, g) :

Totale netto-interest (vak II, regel 4, g) :

Gesamtnettozinsen (Abschnitt II, Zeile 4, g) :

Total net interest (part II, line 4, g)

(a) .....

2. Reduction résultant de la convention

Vermindering ingevolge de overeenkomst

Ermäßigung nach dem Abkommen

Reduction under the convention :

(a) x ..... (2) = (b) .....

Vérifié le .....	Le chef de service du bureau de recette,
Nagezien op .....	De dienstchef van het ontvangkantoor,
Geprüft am .....	Der Dienstleiter des Einnahmeamtes,

Date et signature du débiteur,  
Datum en handtekening van de schuldenaar,  
Datum und Unterschrift des Schuldners,  
Date and signature of the payer,

## Appendix 2 (cont'd). Form 276-Int

1 EXEMPLAIRE DESTINE A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES VERSO P 4

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Procuration - *Volmacht* - *Vollmacht* - *Proxy*

# Appendix 2 (cont'd). Form 276-Int

MINISTERE DES FINANCES DE  
BELGIQUE  
Administration des contributions  
directes

MINISTERIE VAN FINANCIEN VAN  
BELGIE  
Administratie der directe  
belastingen

MINISTERIUM DER FINANZEN VON  
BELGIEN  
Verwaltung der direkten  
Steuern

MINISTRY OF FINANCE OF  
BELGIUM  
Direct-tax administration

P. 5

Il est conseillé au requérant de consulter les notices explicatives 276 Int. (Not.) et de conserver une photocopie de sa demande.  
De aanvrager wordt aangeraden de verklarende nota's 276 Int. (Not.) te raadplegen en een afschrift van zijn aanvraag te bewaren.  
Dem Antragsteller wird empfohlen, den Erläuterungsvordruck 276 Int. (Not.) zu Rate zu ziehen und eine Abschrift seines Antrags zu behalten.  
The claimant is advised to refer to the explanatory notes 276 Int. (Not.) and to keep a duplicate of his claim.

**2** EXEMPLAIRE DESTINE A L'ADMINISTRATION DE L'ETAT DE RESIDENCE - EXEMPLAAR VOOR DE WOONSTAAT - AUSFERTIGUNG FÜR DIE VERWALTUNG DES WOHNSTZSTAATES - COPY FOR THE STATE OF RESIDENCE **RECTO**

DEMANDE DE REDUCTION OU D'EXONERATION (1) (2) du précompte mobilier sur les intérêts d'origine belge en application de la convention de double imposition conclue entre la Belgique et  
AANVRAAG OM VERMINDERING OF VRIJSTELLING (1) (2) van roerende voorheffing op interest van Belgische oorsprong ingevolge het dubbelbelastingverdrag tussen België en  
ANTRAG AUF ERMÄSSIGUNG ODER BEFREIUNG (1) (2) der Vorsteuer auf Zinsen belgischer Herkunft nach dem Doppelbesteuerungsabkommen zwischen Belgien und  
CLAIM FOR REDUCTION OR EXEMPTION (1) (2) of the tax prepayment on personal property income on interest from Belgian sources under the double taxation convention between Belgium and

I. DENOMINATION OU RAISON SOCIALE DU DEBITEUR BELGE DES INTERETS : N° TVA (si connu)  
 BENAMING OF FIRMA VAN DE BELGISCHE SCHULDENAAR VAN DE INTEREST : BTW Nr. (indien gekend)  
 BEZEICHNUNG ODER FIRMENNAME DES BELGISCHEN SCHULDNERS DER ZINSEN : MWS: Nr. (falls bekannt)  
 NAME OR FIRM OF THE BELGIAN PAYER OF THE INTEREST : VAT Nr. (if known)

Adresse ou siège social - Adres of maatschappelijke zetel - Anschrift oder Sitz - Address or registered office : \_\_\_\_\_

II. DECLARATION DU REQUERANT (3) - VERKLARING VAN DE AANVRAGER (3) - ERKLÄRUNG DES ANTRAGSTELLERS (3) - DECLARATION BY THE CLAIMANT (3) [ 1 ]  
 Devise - Munteenheid - Währung - Currency unit :

1 Nom et prénoms ou dénomination complète du bénéficiaire effectif des intérêts [ 2 ]  
 Naam en voornamen of volledige benaming van de uiteindelijk gerechtigde tot de interest  
 Name und Vornamen oder vollständige Bezeichnung des tatsächlichen Empfängers der Zinsen  
 Full name of the beneficial owner of the interest

Numero d'identification fiscale dans l'état de résidence :  
 Fiscaal identificatienummer in de woonstaat :  
 Steuerliche Identifikationsnummer in dem Wohnsitzstaat :  
 Fiscal identification number in the state of residence :

2 Forme juridique (4) - Rechtsvorm (4) - Rechtsform (4) - Legal Form (4) 3 Adresse (rue, n°) - Adres (straat, nr.) - Anschrift (Straße, Nr.) - Address (street, nr.)

Code postal - Postcode - Postleitzahl - Postal code Commune, pays - Gemeente, land - Gemeinde, Land - City, country

4 Designation des revenus - Omschrijving van de inkomsten - Bezeichnung der Einkünfte - Description of the income

a Nature et forme des titres, créances, prêts ou dépôts (à spécifier) - Aard en vorm van de effecten, schuldvorderingen, leningen of deposito's (te specificeren)  
 Art der Wertpapiere, Forderungen, Darlehen oder Einlagen (zu spezifizieren) - Nature and form of the securities, debts, loans or deposits (to be specified)

b Date d'émission ou de conclusion du contrat (5) - Datum van uitgifte of van sluiting van het contract (5)  
 Datum der Ausgabe oder des Vertragsabschlusses (5) - Date of issue or of conclusion of the contract (5)

c Date d'échéance des intérêts (5) - Vervaldag van de interest (5)  
 Fälligkeitstag der Zinsen (5) - Date of maturity of the interest (5)

d. Terme (6) - Looptijd (6) Termin (6) - Term (6)	<input type="text"/>
e. Valeur nominale - Nominale waarde Nominalwert - Nominal value	<input type="text"/>
f. Taux d'intérêt brut (7) - Brutorentevoet (7) Bruttozinsfuß (7) - Gross interestrate (7)	<input type="text"/>

g Intérêt net total (8) - Totale netto interest (8)  
 Gesamtnettozinsen (8) - Total net interest (8)

5 Modalités de remboursement (9) - Wijze van terugbetaling (9) - Rückzahlungsweisungen (9) - Procedure of the refund (9)

a) L'excédent de précompte doit être versé en Belgique (1) / à l'étranger (1)  
 De teveel geheven roerende voorheffing is terug te betalen in België (1) / in het buitenland (1)  
 Der zuviel einbehaltene Vorsteuerbetrag ist zu erstatten in Belgien (1) / ins Ausland (1) zu überweisen  
 The excess tax prepayment on personal property income should be repaid in Belgium (1) / abroad (1)

b) Au compte n° (10) - Op rekening nr. (10) - Auf das Konto-Nr. (10) - On account Nr. (10)

c) Auprès de (11) - Bij de (11) - Bei (11) - With the (11)

d) Ouvert au nom de - Op naam van - Geöffnet auf den Namen von - Opened in the name of

e) Communication (12) - Mededeling (12) - Mitteilung (12) - Communication (12)

Suite, voir verso - Vervolg, zie ommezijde - Fortsetzung, siehe Rückseite - Continued overleaf

Renvois voir notice explicative 276 Int. (Not.) (A) - Verwijzingen : zie verklarende nota 276 Int. (Not.) (A)

## Appendix 2 (cont'd). Form 276-Int

7. Le soussigné certifie que le bénéficiaire effectif désigné au recto réunit les conditions suivantes :

*De ondergetekende bevestigt dat de op de voorzijde vermelde uiteindelijk gerechtigde de volgende voorwaarden vervult :*  
*Der Unterzeichnete erklärt, dass der auf der Vorderseite bezeichnete Nutzungsberechtigte die folgenden Bedingungen erfüllt :*  
*The undersigned certifies that the beneficial owner mentioned on the front page fulfills the following conditions :*

**a) Conditions habituelles - Gewone voorwaarden - Gewöhnliche Bedingungen - Usual conditions :**

1° il est un résident de ..... au sens de la Convention en cause,  
*hij is een inwoner van ..... in de zin van de desbetreffende Overeenkomst;*  
*er ist im Sinne des betreffenden Abkommens in ..... ansässig ;*  
*he is a resident of ..... within the meaning of the Convention concerned ;*

2° il n'avait pas en Belgique, à la date d'échéance des intérêts mentionnés ci-dessus, d'établissement stable ou de base fixe auxquels se rattachaient effectivement les titres, créances, prêts ou dépôts générateurs de ces intérêts  
*hij bezat in België op de vervaldag van de hierboven vermelde interest geen vaste inrichting of vaste basis waarmee de effecten, schuldvorderingen, leningen of deposito's uit hoofde waarvan de interest is verschuldigd, wezenlijk waren verbonden*  
*er hatte am Fälligkeitstag der höhergenannten angegebener Zinsen, keine Betriebsstätte bzw. keine ständige Einrichtung in Belgien, zu der die Wertpapiere, Forderungen, Darlehen oder Einlagen für die die zinsen gezahlt werden, tatsächlich gehörten*  
*he did not have in Belgium, at the date of maturity of the interest specified above a permanent establishment or a fixed base with which the securities, debts, loans or deposits by virtue of which the said interest was paid, were effectively connected*

**b) Conditions spécifiques éventuelles (cf. 276 Int. (Not.) (B)) - Eventuele bijzondere voorwaarden (cf. 276 Int. (Not.) (B))**

**Eventuelle Sonderbedingungen (cf. 276 Int. (Not.) (B)) - Possible particular conditions (cf. 276 Int. (Not.) (B)) :**

1° il est imposable dans l'Etat de sa résidence sur le montant total de ces intérêts ou à concurrence de (en toutes lettres)  
*hij is in de Staat waarvan hij inwoner is belastbaar ter zake van het totaal bedrag van die interest of ter zake van een bedrag van (voluit)*  
*er ist in dem Staat seines Wohnsitzes mit dem Gesamtbetrag dieser Zinsen bzw. bis zur Höhe von (in Buchstaben)*  
*he is liable to tax in the State of his residence on the full amount of such interest or to the extent of (write out in full)*

à savoir le montant des intérêts transférés ou perçus dans cet Etat,  
*zijnde het bedrag van de interest dat naar die Staat werd overgemaakt of aldaar werd ontvangen ;*  
*und zwar mit dem in diesen Staat überwiesenen oder dort empfangenen Betrag der Zinsen steuerlich erfasst,*  
*i. e. on the amount of the interest remitted to or received in that State ;*

2° il a recueilli ces intérêts sur les titres, créances, prêts ou dépôts suivants (à spécifier)  
*hij heeft die interest ter zake van de volgende effecten, schuldvorderingen, leningen of deposito's verkregen (te specificeren)*  
*er hat diese Zinsen aus die folgenden Wertpapiere, Forderungen, Darlehen oder Einlagen erhalten (zu spezifizieren)*  
*he has received the said interest by reason of the following securities, debts, loans or deposits (to be specified)*

3° il réunit les autres conditions spécifiques éventuellement prévues par la Convention en cause, notamment quant à sa personne  
*hij vervult de eventuele andere bij de desbetreffende Overeenkomst gestelde voorwaarden, onder meer met betrekking tot zijn persoonlijke status*  
*er erfüllt die anderen ggf. durch das gesagte Abkommen vorgesehenen Sonderbedingungen, u.a. hinsichtlich seines persönlichen Stands*  
*he fulfills the other particular conditions possibly provided by the concerned Convention, especially as regards his status*

8. Nom, qualité et adresse du représentant dûment mandaté qui signe éventuellement la présente demande

*Naam, hoedanigheid en adres van de gevolmachtigde vertegenwoordiger ingeval hij deze aanvraag ondertekent :*

*Name, Eigenschaft und Anschrift des gehöru befugten Vertreters, der diesen Antrag ggf. unterzeichnet :*

*Name, capacity and address of the duly authorised representative eventually signing this claim :*

Date et signature du bénéficiaire effectif (1) ou de son représentant (1) :

*Datum en handtekening van de uiteindelijk gerechtigde (1) of van zijn vertegenwoordiger (1) :*

*Datum und Unterschrift des Nutzungsberechtigten (1) oder dessen Vertreters (1) :*

*Date and signature of the beneficial owner (1) or his representative (1) :*

Documents annexés (nombre et nature) (13) - Bijgevoegde stukken (aantal en aard) (13)  
*Beigefügte Unterlagen (Anzahl und Art) (13) - Documents attached (number and nature) (13)*

IV.

**ATTESTATION DES AUTORITES FISCALES DE L'ÉTAT DE RÉSIDENCE DU BÉNÉFICIAIRE  
 BEVESTIGING VAN DE BELASTINGAUTORITEITEN VAN DE WOONSTAAT VAN DE GENIETER  
 BESCHEINIGUNG DER STEUERBEHÖRDEN DES WOHNSTZSTAATES DES EMPFÄNGERS  
 CERTIFICATION BY THE TAX AUTHORITIES OF THE STATE OF RESIDENCE OF THE BENEFICIAL OWNER**

Le soussigné - De ondergetekende - Der Unterzeichnete - The undersigned

certifie que - bevestigt dat

erklärt dass - certifies

1° les mentions portées par le requérant dans la présente demande sont, à sa connaissance, exactes ;

*de in deze aanvraag voorkomende verklaringen van de aanvrager, naar zijn weten, juist zijn ;*  
*die Angaben des Antragstellers in diesem Antrag, soweit ihm bekannt ist, zutreffen ;*  
*that the particulars given by the claimant in this claim are correct to the best of his knowledge ;*

2° le bénéficiaire effectif des intérêts mentionnés dans la présente demande :

*de uiteindelijk gerechtigde tot de in deze aanvraag vermelde interest ;*  
*der Nutzungsberechtigte der in diesem Antrag aufgeführten Zinsen ;*  
*that the beneficial owner of the interest mentioned in this claim ;*

- est un résident de ..... au sens de l'article ..... de la convention conclue par la Belgique avec cet Etat ;  
*een inwoner is van ..... in de zin van artikel ..... van de overeenkomst die België met die Staat heeft gesloten ;*  
*in ..... ansässig ist, gemäß Artikel ..... des Abkommens, dass zwischen Belgien und diesem Staat abgeschlossen wurde ;*  
*is a resident of ..... within the meaning of Article ..... of the convention concluded between Belgium and that State ;*

- a souscrit pour l'année imposable se terminant le ..... une déclaration d'impôt sur les revenus de .....  
*een aangifte voor de inkomstenbelastingen van ..... voor het belastingjaar eindigend op ..... heeft overgelegd*  
*für das am ..... abgeschlossene Veranlagungsjahr eine Erklärung zur Einkommensteuer in ..... eingereicht hat*  
*has filed a ..... income tax return for the taxable year ending .....*

Date, signature et sceau du service - Datum, handtekening en stempel van de dienst - Datum, Unterschrift und Dienststempel - Date, signature and official stamp



## Appendix 3. Letter of request for reclaim of Belgian withholding tax on Belgian securities and Power of Attorney

*(Customer's letterhead)*

Clearstream Banking  
 Attention OTL -Tax Services  
 42, avenue J.F. Kennedy  
 L-2967 Luxembourg  
 Luxembourg

Date: \_\_\_\_\_

Subject: Letter of request for reclaim of Belgium withholding tax on Belgian securities and Power of Attorney

Account: \_\_\_\_\_

Dear Sir/Madam:

We refer to the income payment on the following security:

Type of security: \_\_\_\_\_

Issuer of the security: \_\_\_\_\_

Security code (ISIN or Common Code): \_\_\_\_\_

Income payment date: \_\_\_\_\_

Our Clearstream Banking account number \_\_\_\_\_ was credited with the above income payment under deduction of 15%/25% Belgian withholding tax, on the following quantity of Belgian securities beneficially owned by the following beneficial owner(s):

Name of beneficial owner entitled to refund by virtue of the Belgian domestic legislation	Residence of beneficial owner (full address)	Quantity of securities	Tax amount withheld
Total:			

Name of beneficial owner entitled to refund by virtue of the Double Taxation Treaty between Belgium and his country of residence	Residence of beneficial owner (full address)	Quantity of securities	Tax amount withheld
Total:			

We hereby apply (tick boxes as appropriate):

- For a refund of EUR \_\_\_\_\_ withholding tax to which the beneficial owner(s) is/are entitled to by virtue of the Belgian domestic legislation.
  
- For a refund of EUR \_\_\_\_\_ withholding tax to which the beneficial owner(s) is/are entitled to by virtue of the Double Taxation Treaty between Belgium and the country(ies) of residence of the beneficial owner(s).

and therefore request that:

- Clearstream Banking forwards our application to ING Belgium, acting as Clearstream Banking depository; and
- ING Belgium, acting as Clearstream Banking depository, forwards our application to the Belgian Tax Authorities.

Please credit the withholding tax refunded to the above Clearstream Banking account, with reference, upon receipt.

We hereby appoint irrevocably Clearstream Banking and ING Belgium, acting as the Clearstream Banking depository, as our attorney-in-fact with the authority to collect and submit to the competent Belgian authorities, including the Belgian Tax Authorities, this certificate or a copy hereof and any document submitted to Clearstream Banking pursuant to this certificate as well as the balances of Belgian securities subject to Belgian withholding tax in our accounts, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

Yours faithfully,

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

We attached herewith, if appropriate:

- The Form(s) 276-Int/Div, duly completed and signed by the final beneficial owner(s) or the Clearstream Banking customer; and
- The Certificate(s) C: Withholding Tax, duly completed and signed by the final beneficial owner(s) or the Clearstream Banking customer; and
- The Power(s) of Attorney from final beneficial owner(s) to the Clearstream Banking customer (if the customer is completing the Form(s) 276-Int/Div or the Certificate(s) C in the name of the final beneficial owner(s)); and
- The Certificate(s) of Residence completed by the local tax authorities of the final beneficial owner(s); and
- The relevant Clearstream Banking customer Credit Advice

## Appendix 4. Certificate A

*(Customer's letterhead)*

Clearstream Banking  
Attention OTL - Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg  
Luxembourg

Date: \_\_\_\_\_

Subject: Personal Property Withholding Tax

Clearstream Banking account \_\_\_\_\_

### DECLARATION ON INCOME FROM:

- the 2.5% Belgian State Debt referred to in Article 113, Par 3c of the Royal Decree, CIR 92;
- non-Belgian stocks and shares deposited in Belgium, granted or allotted to non-resident depositors

Dear Sir/Madam,

The undersigned customer of Clearstream Banking may hold from time to time in above-mentioned securities account with Clearstream Banking securities issued by entities organised under the laws of Belgium.

For the purpose of ensuring that exemption at source is granted from Belgian withholding tax (précompte mobilier) on certain income payments, we hereby certify

1. that we:
  - a. are not resident or have no main source of wealth in Belgium;
  - b. have no head office, principal administrative establishment or centre of administration or management in Belgium<sup>1</sup>;
2. that these securities are in no way reserved for any professional activity in Belgium;
3. that if we are:
  - a. the owner or beneficial owner of the securities producing the income in question; or
  - b. not the owner or beneficial owner of the said securities, the real owner meets the condition laid down in No. 1 and 2 above.

We acknowledge that this certification is required in connection with Belgian law. We irrevocably authorise Clearstream Banking and Clearstream Banking's depository to rely on the information contained in this certificate unless and until we advise you that the information is no longer true and correct by advising you before any interest payment date on any holdings to be excluded from the present certificate, if applicable.

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1. Any companies, partnerships, etc. (which have no legal status) with the exception of foreign investment trusts open to the public, must certify that the requirement under (a) is met by all their members.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for securities deposited with BXS/CIK as our attorneys-in-fact with the authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Belgian authorities, including the Belgian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We confirm that for the part of securities of which we are not the beneficial owner of the securities, we have received a certificate substantially similar to this certificate from the holders/beneficial owners on whose behalf we are acting.

We do hereby certify, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the Financial Institution named below. We will immediately inform you of any change in the information provided in this certificate and any certificate related to this certificate.

We hereby accept full responsibility in case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.

**For and on behalf of:**

Name of Clearstream Banking customer:

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Address of Clearstream Banking customer:

---

---

---

---

Authorised signature

---

Name

Title

---

---

Authorised signature

---

Name

Title

---

## Appendix 5. Excluded securities notice

*(Customer's letterhead)*

Clearstream Banking  
Attention OTL - Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg  
Luxembourg

Date: \_\_\_\_\_

Subject: Foreign securities deposited with BXS/CIK

Account: \_\_\_\_\_

Dear Sir/Madam:

We, the undersigned customer of Clearstream Banking, hereby advise you that the CERTIFICATE A - PERSONAL PROPERTY WITHHOLDING TAX that we have provided with respect to foreign securities deposited with BXS/CIK does not apply to income to be paid on \_\_\_\_\_ (specify date) in respect of the following foreign securities deposited with BXS/CIK held in our above-mentioned securities account with Clearstream Banking:

Type of security

Issuer of the security

Security code (ISIN or Common Code)

Quantity of excluded securities

:If administrative or legal proceedings are commenced or threatened in connection with which this certification is or would be relevant, we irrevocably authorise Clearstream Banking to produce this certificate to any interested party in such proceedings or official inquiries for which this certificate is or would be relevant.

Yours faithfully,

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

## Appendix 6. Letter of request for reclaim of Belgian withholding tax on foreign securities and Power of Attorney

Clearstream Banking  
 Attention OTL -Tax Services  
 42, avenue J.F. Kennedy  
 L-2967 Luxembourg  
 Luxembourg

Date: \_\_\_\_\_

Subject: Letter of request for reclaim of Belgian withholding tax on foreign securities and Power of Attorney

Account: \_\_\_\_\_

Dear Sir/Madam:

We refer to the income payment on the following security:

Type of security: \_\_\_\_\_

Issuer of the security: \_\_\_\_\_

Security code (ISIN or Common Code): \_\_\_\_\_

Income payment date: \_\_\_\_\_

Our Clearstream Banking account number \_\_\_\_\_ was credited with the above income payment under deduction of 15%/25% Belgian withholding tax, on the following quantity of Belgian securities beneficially owned by the following beneficial owner(s):

Name of beneficial owner	Residence of beneficial owner (full address)	Quantity of securities	Tax amount withheld
Total:			

We hereby apply for a refund of EUR \_\_\_\_\_ withholding tax to which the beneficial owner(s) is/are entitled by virtue of Belgian domestic law and therefore request that:

- Clearstream Banking forwards our application to ING Belgium, acting as Clearstream Banking depository; and
- ING Belgium, acting as Clearstream Banking depository, forwards our application to the Belgian Tax Authorities.

Please credit the withholding tax refunded to the above Clearstream Banking account, with reference, upon receipt.

We hereby appoint irrevocably Clearstream Banking and ING Belgium, acting as the Clearstream Banking depository, as our attorney-in-fact with the authority to collect and submit to the competent Belgian authorities, including the Belgian Tax Authorities, this certificate or a copy hereof and any document submitted to Clearstream Banking pursuant to this certificate as well as the balances of Belgian securities subject to Belgian

withholding tax in our accounts, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

Yours faithfully,

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

We attached herewith, if appropriate:

- The Certificate(s) A: Personal Property Withholding Tax, duly completed and signed by the final beneficial owner(s) or the Clearstream Banking customer; and
- The Power(s) of Attorney from final beneficial owner(s) to the Clearstream Banking customer (if the customer is completing the Certificate A in the name of the final beneficial owner(s)); and
- The Certificate(s) of Residence completed by the local tax authorities of the final beneficial owner(s); and
- The relevant Clearstream Banking customer Credit Advice.

# Appendix 7. Form 276-Div

MINISTERE DES FINANCES DE  
BELGIQUE  
Administration des contributions  
directes

MINISTERIE VAN FINANCIEN VAN  
BELGIE  
Administratie der directe  
belastingen

MINISTERIUM DER FINANZEN VON  
BELGIEN  
Verwaltung der direkten  
Steuern

MINISTRY OF FINANCE OF  
BELGIUM  
Direct-tax administration

Il est conseillé au requérant de consulter les notices explicatives 276 Div. (Not.) et de conserver une photocopie de sa demande.  
De aanvrager wordt aangeraden de verklarende nota's 276 Div. (Not.) te raadplegen en een afschrift van zijn aanvraag te bewaren.  
Dem Antragsteller wird empfohlen, den Erläuterungsvordruck 276 Div. (Not.) zu Rate zu ziehen und eine Abschrift seines Antrags zu behalten.  
The claimant is advised to refer to the explanatory notes 276 Div. (Not.) and to keep a duplicate of his claim.

**1** EXEMPLAIRE DESTINE A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES **RECTO**

**DEMANDE DE REDUCTION** du précompte mobilier sur les **dividendes** d'origine **belge** en application de la convention de double imposition conclue entre la Belgique et **AANVRAAG OM VERMINDERING** van roerende voorheffing op **dividendes** van **Belgische** oorsprong ingevolge het dubbelbelastingverdrag tussen België en **CLAIM FOR REDUCTION** des Mobiliensteuervorabzugs auf **Dividendes** belgischen Ursprungs gemäß dem Doppelbesteuerungsabkommen zwischen Belgien und **CLAIM FOR REDUCTION** of the tax prepayment on personal property income on **dividends** from **Belgian** sources under the double taxation convention between Belgium and (1)

**I. DENOMINATION OU RAISON SOCIALE DU DEBITEUR BELGE DES DIVIDENDES :**  
**BENAMING OF FIRMA VAN DE BELGISCHE SCHULDENAAR VAN DE DIVIDENDEN :**  
**BEZEICHNUNG ODER FIRMENNAME DES BELGISCHEN SCHULDNERS DER DIVIDENDEN :**  
**NAME OR FIRM OF THE BELGIAN DEBTOR OF THE DIVIDENDS :**

N° TVA (si connu)  
BTW Nr. (indien gekend)  
MWS. Nr. (falls bekannt)  
VAT Nr. (if known)

Adresse ou siège social - Adres of maatschappelijke zetel - Anschrift oder Sitz - Address or registered office :

**II. DECLARATION DU REQUERANT (2) - VERKLARING VAN DE AANVRAGER (2) - ERKLÄRUNG DES ANTRAGSTELLERS (2) - DECLARATION BY THE CLAIMANT (2)**  
**Devise - Munteenheid - Währung - Currency unit :**

**1** 99

1. Nom et prénoms ou dénomination complète du bénéficiaire effectif des **dividendes**  
Naam en voornamen of volledige benaming van de uiteindelijk gerechtigde tot de **dividendes**  
Name und Vornamen oder vollständige Bezeichnung des Nutzungsberechtigten der **Dividenden**  
Full name of the beneficial owner of the **dividends**

Numéro d'identification fiscale dans l'état de résidence :  
Fiscaal identificatienummer in de woonstaat :  
Steuerliche Identifikationsnummer in dem Wohnsitzstaat :  
Fiscal identification number in the state of residence :

2. Forme juridique (3) - Rechtsvorm (3) - Rechtsform (3) - Legal Form (3) 3. Adresse (rue, n°) - Adres (straat, nr.) - Anschrift (Straße, Nr.) - Address (street, nr.)

Code postal - Postcode - Postleitzahl - Postal code

Commune, pays - Gemeente, land - Gemeinde, Land - City, country

4. Désignation des revenus - Omschrijving van de inkomsten - Bezeichnung der Einkünfte - Description of the income

a. Nature et forme des actions (à spécifier) - Aard en vorm van de aandelen (te specificeren)  
Art oder Form der Aktien (zu spezifizieren) - Nature and form of the shares (to be specified)

b. Date d'émission - Datum van uitgifte - Datum der Ausgabe - Date of issue (4)

c. Date de mise en paiement - Datum van betaalbaarstelling - Fälligkeitstag - Payable date (4)

d. Numéro du coupon - Nummer van de coupon - Nummer des Kupons - Coupon number

e. Nombre de coupons - Aantal coupons - Anzahl der Kupons - Number of coupons

f. Dividende net par coupon - Nettodividend per coupon - Nettodividende je Kupon - Net dividend per coupon (5)

g. Dividende net total - Totaal nettodividend - Gesamtnettodividende - Total net dividend

5. Modalités de remboursement (6) - Wijze van terugbetaling (6) - Rückzahlungsanweisungen (6) - Procedure of the refund (6)

a) L'excédent de précompte doit être versé en Belgique (7) / à l'étranger (7)

De teveel geheven roerende voorheffing is terug te betalen in België (7) / in het buitenland (7)

Der Erstattungsbetrag des Mobiliensteuervorabzugs ist in Belgien (7) / ins Ausland (7) zu überweisen

The excess tax prepayment on personal property income should be repaid in Belgium (7) / abroad (7)

b) Au compte n° (8) - Op rekening nr. (8) - Auf das Konto-Nr. (8) - On account Nr. (8)

c) Auprès de (9) - Bij de (9) - Bei (9) - With the (9)

d) Ouvert au nom de - Op naam van - Geöffnet auf den Namen von - Opened in the name of

e) Communication (10) - Mededeling (10) - Mitteilung (10) - Communication (10)

6. Procuration à mettre à la page 4 - Volmacht aan te brengen op blz. 4 - Vollmacht auf Seite 4 - Proxy on page 4 (10)

Suite, voir verso - Vervolg, zie ommezijde - Fortsetzung, siehe Rückseite - Continued overleaf

**III. CADRE RESERVE A L'ADMINISTRATION BELGE - VAK BESTEMD VOOR DE BELGISCHE ADMINISTRATIE - DER BELGISCHEN VERWALTUNG VORBEHALTENER ABSCHNITT - PART FOR THE BELGIAN AUTHORITIES**

1. DAT

5. II.1 = II.5.d

9. TRANSF

2. VE1 - F/% - BS1/TR2

6. II.3 = BEL

10. DP/n

3. Nom 1/TP2

7. V/P

11. DP/F

4. COL

8. V/IES

12. B/M 32A

Renvois : voir notice explicative 276 Div. (Not.) (A) - Verwijzingen : zie verklarende nota 276 Div. (Not.) (A)

Hinweise : siehe Erläuterungsvordruck 276 Div. (Not.) (A) - References : see explanatory note 276 Div. (Not.) (A)



# Appendix 7 (cont'd). Form 276-Div

7. Le soussigné certifie que le bénéficiaire effectif désigné au recto réunit les conditions suivantes  
 De ondergetekende bevestigt dat de op de voorzijde vermelde uiteindelijk gerechtigde de volgende voorwaarden vervult.  
 Der Unterzeichnete erklärt, dass der auf der Vorderseite bezeichnete Nutzungsberechtigte die folgenden Bedingungen erfüllt.  
 The undersigned certifies that the beneficial owner mentioned on the front page fulfills the following conditions

**a) Conditions habituelles - Gewone voorwaarden - Gewöhnliche Bedingungen - Usual conditions :**

- 1° il est un résident de ..... au sens de la Convention en cause ;  
 hij is een inwoner van ..... in de zin van de desbetreffende Overeenkomst ;  
 er ist im Sinne des betreffenden Abkommens in ..... ansässig ;  
 he is a resident of ..... within the meaning of the Convention concerned ;
- 2° il n'avait pas en Belgique, à la date d'attribution ou de mise en paiement des dividendes mentionnés ci-dessus, d'établissement stable ou de base fixe auxquels se rattachaient effectivement les actions génératrices de ces dividendes  
 hij bezat in België op de datum van de toekenning of de betaalbaarstelling van de hierboven vermelde dividenden geen vaste inrichting of vaste basis waarmee de aandelen uit hoofde waarvan de dividenden worden betaald, wezenlijk waren verbonden  
 er hatte am Zuteilungs- oder am Fälligkeitstag der hohergenannten angegebenen Dividenden, keine Betriebsstätte bzw. keine ständige Einrichtung in Belgien, zu der die Aktien, für die die Dividenden gezahlt werden, tatsächlich gehörten  
 he did not have in Belgium, at the date on which the dividends specified above were made payable, a permanent establishment or a fixed base with which the shares by virtue of which the dividends were paid, were effectively connected

**b) Conditions spécifiques éventuelles (cf. 276 Div. (Not.) (B)) - Eventuele bijzondere voorwaarden (cf. 276 Div. (Not.) (B))**

**Eventuelle Sonderbedingungen (cf. 276 Div. (Not.) (B)) - Possible particular conditions (cf. 276 Div. (Not.) (B)) :**

- 1° il est imposable dans l'Etat de sa résidence sur le montant total de ces dividendes ou à concurrence de (en toutes lettres)  
 hij is in de Staat waarvan hij inwoner is belastbaar ter zake van het totaal bedrag van die dividenden of ter zake van een bedrag van (voluit)  
 er ist im Staat seines Wohnsitzes in Höhe des Gesamtbetrages dieser Dividenden oder in Höhe von (in Buchstaben)  
 he is liable to tax in the State of his residence on the full amount of such dividends or to the extent of (write out in full)
- à savoir le montant des dividendes transférés ou perçus dans cet Etat ;  
 zijnde het bedrag van de dividenden dat naar die Staat werd overgemaakt of aldaar werd ontvangen ;  
 d.h. in Höhe des Betrages der Dividenden die in diesen Staat überwiesen oder dort empfangen wurden, steuerpflichtig ;  
 i.e. on the amount of the dividends remitted to or received in that State ;
- 2° il est exonéré d'impôt en ..... sur ces dividendes ;  
 hij is ter zake van die dividenden in ..... vrijgesteld van belasting ;  
 für diese Dividenden ist er in ..... steuerbefreit ;  
 he is exempted from tax in ..... on those dividends ;
- 3° il détient une participation comprenant ..... actions ou s'élevant à .....  
 hij bezit een deelneming van ..... aandelen of ter waarde van .....  
 er besitzt eine Beteiligung von ..... Aktien bzw. in Höhe von .....  
 he owns a holding of ..... shares or amounting to .....
- 4° il réunit les autres conditions spécifiques éventuellement prévues par la Convention en cause, notamment quant à sa personne  
 hij vervult de eventuele andere bijzondere bij de desbetreffende Overeenkomst gestelde voorwaarden, onder meer met betrekking tot zijn persoonlijke status  
 er erfüllt die andere Sonderbedingungen die ggf. im Abkommen vorgesehen sind, besonders jene die seine Person betreffen  
 he fulfills the other particular conditions possibly provided by the concerned Convention, especially as regards his status.

8. Nom, qualité et adresse du représentant dûment mandaté qui signe éventuellement la présente demande  
 Naam, hoedanigheid en adres van de gevolmachtigde vertegenwoordiger ingeval hij deze aanvraag ondertekent  
 Name, Eigenschaft und Anschrift des ordnungsgemäß bevollmächtigten Vertreters, der diesen Antrag ggf. unterzeichnet  
 Name, capacity and address of the duly authorised representative eventually signing this claim

Date et signature du bénéficiaire effectif (7) ou de son représentant (7)  
 Datum en handtekening van de uiteindelijk gerechtigde (7) of van zijn vertegenwoordiger (7)  
 Datum und Unterschrift des Nutzungsberechtigten (7) oder dessen Vertreters (7)  
 Date and signature of the beneficial owner (7) or his representative (7)

Documents annexes (nombre et nature) (11) - Bijgevoegde stukken (aantal en aard) (11)  
 Beigefugte Unterlagen (Anzahl und Art) (11) - Documents attached (number and nature) (11)

**IV. ATTESTATION DES AUTORITES FISCALES DE L'ETAT DE RESIDENCE DU BENEFICIAIRE  
 BEVESTIGING VAN DE BELASTINGAUTORITEITEN VAN DE WOONSTAAT VAN DE GENIETER  
 BESCHEINIGUNG DER STEUERBEHÖRDEN DES WOHNSITZSTAATES DES EMPFÄNGERS  
 CERTIFICATION BY THE TAX AUTHORITIES OF THE STATE OF RESIDENCE OF THE BENEFICIAL OWNER**

Le soussigné - De ondergetekende - Der Unterzeichnete - The undersigned ..... certifie que - bevestigt dat .....  
 ..... erklärt dass - certifies .....

- 1° les mentions portées par le requérant dans la présente demande sont, à sa connaissance, exactes ;  
 de in deze aanvraag voorkomende verklaringen van de aanvrager, naar zijn weten, juist zijn ;  
 die Angaben des Antragstellers in diesem Antrag, soweit ihm bekannt ist, zutreffen ;  
 that the particulars given by the claimant in this claim are correct to the best of his knowledge ;
- 2° le bénéficiaire effectif des dividendes mentionnés dans la présente demande  
 de uiteindelijk gerechtigde tot de in deze aanvraag vermelde dividenden  
 der Nutzungsberechtigte der in diesem Antrag aufgeführten Dividenden  
 that the beneficial owner of the dividends mentioned in this claim
- est un résident de ..... au sens de l'article ..... de la convention conclue par la Belgique avec cet Etat ;  
 een inwoner is van ..... in de zin van artikel ..... van de overeenkomst die België met die Staat heeft gesloten ;  
 in ..... ansässig ist, gemäss Artikel ..... des Abkommens, dass zwischen Belgien und diesem Staat abgeschlossen wurde ;  
 is a resident of ..... within the meaning of Article ..... of the convention concluded between Belgium and that State ;
- a souscrit pour l'année imposable se terminant le ..... une déclaration d'impôt sur les revenus de .....  
 een aangifte voor de inkomstenbelastingen van ..... voor het belastingjaar eindigend op ..... heeft overgelegd  
 für das am ..... abgeschlossene Veranlagungsjahr eine Erklärung zur Einkommensteuer in ..... eingereicht hat  
 has filed a ..... income tax return for the taxable year ending .....

Date, signature et sceau du service - Datum, handtekening en stempel van de dienst - Datum, Unterschrift und Dienstempel - Date, signature and official stamp

# Appendix 7 (cont'd). Form 276-Div

**1** EXEMPLAIRE DESTINE A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES RECTO P. 3

V **CADRE A REMPLIR PAR LA SOCIETE DEBITRICE DES DIVIDENDES EN CAS DE REDUCTION D'EMBLEE A LA SOURCE**  
**IN TE VULLEN DOOR DE VENNOOTSCHAP DIE DE DIVIDENDEN UITKEERT INGEVAL VAN VERMINDERING BIJ DE BRON**  
**ABSCHNITT, DEN DIE AUSSCHÜTTENDE GESELLSCHAFT DER DIVIDENDEN AUSZUFÜLLEN HAT, FALLS DIE STEUER AN DER QUELLE ERMÄSSIGT WIRD**  
**PART TO BE FILLED IN BY THE DISTRIBUTING COMPANY OF THE DIVIDENDS WHEN REDUCTION IS APPLIED AT SOURCE**

1 Dividende net total (cadre II, ligne 4, g) (a) .....  
 Totaal nettodividend (vak II, regel 4, g)  
 Gesamtnettodividend (Abschnitt II, Zeile 4, g)  
 Total net dividend (part II, line 4, g)

2 Réduction résultant de la convention (a) x ..... (1) = (b) .....  
 Vermindering ingevalge de overeenkomst  
 Ermäßigung nach dem Abkommen  
 Reduction under the convention

Vérifié le .....	Le chef de service du bureau de recette,
Nagezen op .....	De dienstchef van het ontvangkantoor,
Geprüft am .....	Der Dienstleiter des Einnahmeamtes,

Date et signature du débiteur,  
 Datum en handtekening van de schuldenaar,  
 Datum und Unterschrift des Schuldners,  
 Date and signature of the debtor,

## Appendix 7 (cont'd). Form 276-Div

1 EXEMPLAIRE DESTINE A L'ADMINISTRATION BELGE - EXEMPLAAR VOOR DE BELGISCHE ADMINISTRATIE - AUSFERTIGUNG FÜR DIE BELGISCHE VERWALTUNG - COPY FOR THE BELGIAN AUTHORITIES VERSO P 4

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Procuration - *Volmacht* - Vollmacht - *Proxy*

# Appendix 7 (cont'd). Form 276-Div

P. 5

MINISTÈRE DES FINANCES DE  
BELGIQUE  
Administration des contributions  
directes

MINISTERIE VAN FINANCIËN VAN  
BELGIË  
Administratie der directe  
belastingen

MINISTERIUM DER FINANZEN VON  
BELGIEN  
Verwaltung der direkten  
Steuern

MINISTRY OF FINANCE OF  
BELGIUM  
Direct-tax administration

Il est conseillé au requérant de consulter les notices explicatives 276 Div (Not) et de conserver une photocopie de sa demande.  
De aanvrager wordt aangeraden de verklarende nota's 276 Div (Not) te raadplegen en een afschrift van zijn aanvraag te bewaren.  
Dem Antragsteller wird empfohlen, den Erläuterungsvordruck 276 Div (Not) zu Rate zu ziehen und eine Abschrift seines Antrags zu behalten.  
The claimant is advised to refer to the explanatory notes 276 Div (Not) and to keep a duplicate of his claim.

**2** EXEMPLAIRE DESTINÉ À L'ADMINISTRATION DE L'ÉTAT DE RÉSIDENCE - EXEMPLAAR VOOR DE WOONSTAAT - AUSFERTIGUNG FÜR DIE VERWALTUNG DES WOHNSITZSTAATES - COPY FOR THE STATE OF RESIDENCE **RECTO**

**DEMANDE DE REDUCTION** du précompte mobilier sur les **dividendes** d'origine **belge** en application de la convention de double imposition conclue entre la Belgique et  
**AANVRAAG OM VERMINDERING** van roerende voorheffing op **dividenden** van **Belgische** oorsprong ingevolge het dubbelbelastingverdrag tussen België en  
**ANTRAG AUF ERMÄSSIGUNG** des Mobiliensteuervorabzugs auf **Dividenden belgischen** Ursprungs gemäß dem Doppelbesteuerungsabkommen zwischen Belgien und  
**CLAIM FOR REDUCTION** of the tax prepayment on personal property income on **dividends** from **Belgian** sources under the double taxation convention between Belgium and  
(1)

I. **DENOMINATION OU RAISON SOCIALE DU DEBITEUR BELGE DES DIVIDENDES :** N° TVA (si connu)  
**BENAMING OF FIRMA VAN DE BELGISCHE SCHULDENAAR VAN DE DIVIDENDEN :** BTW Nr. (indien gekend)  
**BEZEICHNUNG ODER FIRMENNAME DES BELGISCHEN SCHULDNERS DER DIVIDENDEN :** MwSt. Nr. (falls bekannt)  
**NAME OR FIRM OF THE BELGIAN DEBTOR OF THE DIVIDENDS :** VAT Nr. (if known)

Adresse ou siège social - Adres of maatschappelijke zetel - Anschrift oder Sitz - Address or registered office

II. **DECLARATION DU REQUERANT (2) - VERKLARING VAN DE AANVRAGER (2) - ERKLÄRUNG DES ANTRAGSTELLERS (2) - DECLARATION BY THE CLAIMANT (2)**

Devise - Munteenheid - Währung - Currency unit : [ 1 ]

1. Nom et prénoms ou dénomination complète du bénéficiaire effectif des dividendes  
Naam en voornamen of volledige benaming van de uiteindelijk gerechtigde tot de dividenden  
Name und Vornamen oder vollständige Bezeichnung des Nutzungsberechtigten der Dividenden  
Full name of the beneficial owner of the dividends

Numéro d'identification fiscale dans l'état de résidence  
Fiscaal identificatienummer in de woonstaat  
Steuerliche Identifikationsnummer in dem Wohnsitzstaat  
Fiscal identification number in the state of residence

2. Forme juridique (3) - Rechtsvorm (3) - Rechtsform (3) - Legal Form (3)    3. Adresse (rue, n°) - Adres (straat, nr.) - Anschrift (Straße, Nr.) - Address (street, nr.)

Code postal - Postcode - Postleitzahl - Postal code    Commune, pays - Gemeente, land - Gemeinde, Land - City, country

4. Désignation des revenus - Omschrijving van de inkomsten - Bezeichnung der Einkünfte - Description of the income

a. Nature et forme des actions (à spécifier) - Aard en vorm van de aandelen (te specificeren)  
Art oder Form der Aktien (zu spezifizieren) - Nature and form of the shares (to be specified)

b. Date d'émission - Datum van uitgifte - Datum der Ausgabe - Date of issue (4)

c. Date de mise en paiement - Datum van betaalbaarstelling - Falligkeitstag - Payable date (4)

d. Numéro du coupon - Nummer van de coupon - Nummer des Kupons - Coupon number

e. Nombre de coupons - Aantal coupons - Anzahl der Kupons - Number of coupons

f. Dividende net par coupon - Nettodividend per coupon - Nettodividende je Kupon - Net dividend per coupon (5)

g. Dividende net total - Totaal nettodividend - Gesamtnettodividende - Total net dividend

5. Modalités de remboursement (6) - Wijze van terugbetaling (6) - Rückzahlungsanweisungen (6) - Procedure of the refund (6)

a. L'excédent de précompte doit être versé en Belgique (7) / à l'étranger (7)  
De teveel geheven roerende voorheffing is terug te betalen in België (7) / in het buitenland (7)  
Der Erstattungsbetrag des Mobiliensteuervorabzugs ist in Belgien (7) / ins Ausland (7) zu überweisen  
The excess tax prepayment on personal property income should be repaid in Belgium (7) / abroad (7)

b. Au compte n° (8) - Op rekening nr. (8) - Auf das Konto-Nr. (8) - On account Nr. (8)

c. Àuprès de (9) - Bij de (9) - Bei (9) - With the (9)

d. Ouvert au nom de - Op naam van - Geöffnet auf den Namen von - Opened in the name of

e. Communication (10) - Mededeling (10) - Mitteilung (10) - Communication (10)

Suite voir verso - Vervolg zie ommezijde - Fortsetzung siehe Rückseite - Continued overleaf

Renvois - voir notice explicative 276 Div (Not) (A) - Verwijzingen - zie verklarende nota 276 Div (Not) (A)  
Hinweise - siehe Erläuterungsvordruck 276 Div (Not) (A) - References - see explanatory note 276 Div (Not) (A)

## Appendix 7 (cont'd). Form 276-Div

2 EXEMPLAIRE DESTINÉ A L'ADMINISTRATION DE L'ETAT DE RESIDENCE - EXEMPLAAR VOOR DE WOONSTAAT - AUSFERTIGUNG FÜR DIE VERWALTUNG DES WOHNSITZSTAATES - COPY FOR THE STATE OF RESIDENCE VERSO p. 6

7. Le soussigné certifie que le bénéficiaire effectif désigné au recto réunit les conditions suivantes  
 De ondergetekende bevestigt dat de op de voorzijde vermelde uiteindelijk gerechtigde de volgende voorwaarden vervult  
 Der Unterzeichnete erklärt, dass der auf der Vorderseite bezeichnete Nutzungsberechtigte die folgenden Bedingungen erfüllt  
 The undersigned certifies that the beneficial owner mentioned on the front page fulfils the following conditions

**a) Conditions habituelles - Gewone voorwaarden - Gewöhnliche Bedingungen - Usual conditions :**

- 1° il est un résident de ..... au sens de la Convention en cause ;  
 hij is een inwoner van ..... in de zin van de desbetreffende Overeenkomst ;  
 er ist im Sinne des betreffenden Abkommens in ..... ansässig ;  
 he is a resident of ..... within the meaning of the Convention concerned ;
- 2° il n'avait pas en Belgique, à la date d'attribution ou de mise en paiement des dividendes mentionnés ci-dessus, d'établissement stable ou de base fixe auxquels se rattachaient effectivement les actions génératrices de ces dividendes  
 hij bezat in België op de datum van de toekenning of de betaalbaarstelling van de hierboven vermelde dividenden geen vaste inrichting of vaste basis waarmee de aandelen uit hoofde waarvan de dividenden worden betaald, wezenlijk waren verbonden  
 er hatte am Zuteilungs- oder am Fälligkeitstag der höhergenannten angegebenen Dividenden, keine Betriebsstätte bzw. keine ständige Einrichtung in Belgien, zu der die Aktien, für die die Dividenden gezahlt werden, tatsächlich gehörten  
 he did not have in Belgium, at the date on which the dividends specified above were made payable, a permanent establishment or a fixed base with which the shares by virtue of which the dividends were paid, were effectively connected

**b) Conditions spécifiques éventuelles (cf. 276 Div. (Not.) (B)) - Eventuele bijzondere voorwaarden (cf. 276 Div. (Not.) (B))**

**Eventuelle Sonderbedingungen (cf. 276 Div. (Not.) (B)) - Possible particular conditions (cf. 276 Div. (Not.) (B)) :**

- 1° il est imposable dans l'Etat de sa résidence sur le montant total de ces dividendes ou à concurrence de (en toutes lettres)  
 hij is in de Staat waarvan hij inwoner is belastbaar ter zake van het totaal bedrag van die dividenden of ter zake van een bedrag van (voluit)  
 er ist im Staat seines Wohnsitzes in Höhe des Gesamtbetrages dieser Dividenden oder in Höhe von (in Buchstaben)  
 he is liable to tax in the State of his residence on the full amount of such dividends or to the extent of (write out in full)

à savoir le montant des dividendes transférés ou perçus dans cet Etat ;  
 zijnde het bedrag van de dividenden dat naar die Staat werd overgemaakt of aldaar werd ontvangen ;  
 d h in Höhe des Betrages der Dividenden die in diesen Staat überwiesen oder dort empfangen wurden, steuerpflichtig ;  
 i.e. on the amount of the dividends remitted to or received in that State ;

- 2° il est exonéré d'impôt en ..... sur ces dividendes ;  
 hij is ter zake van die dividenden in ..... vrijgesteld van belasting ;  
 für diese Dividenden ist er in ..... steuerbefreit ;  
 he is exempted from tax in ..... on those dividends ;
- 3° il détient une participation comprenant ..... actions ou s'élevant à .....  
 hij bezit een deelneming van ..... aandelen of ter waarde van .....  
 er besitzt eine Beteiligung von ..... Aktien bzw. in Höhe von .....  
 he owns a holding of ..... shares or amounting to .....
- 4° il réunit les autres conditions spécifiques éventuellement prévues par la Convention en cause, notamment quant à sa personne  
 hij vervult de eventuele andere bijzondere bij de desbetreffende Overeenkomst gestelde voorwaarden, onder meer met betrekking tot zijn persoonlijke status  
 er erfüllt die andere Sonderbedingungen die ggf. im Abkommen vorgesehen sind, besonders jene die seine Person betreffen  
 he fulfils the other particular conditions possibly provided by the concerned Convention, especially as regards his status.

8. Nom, qualité et adresse du représentant dûment mandaté qui signe éventuellement la présente demande  
 Naam, hoedanigheid en adres van de gevolmachtigde vertegenwoordiger ingeval hij deze aanvraag ondertekent  
 Name, Eigenschaft und Anschrift des ordnungsgemäß bevollmächtigten Vertreters, der diesen Antrag ggf. unterzeichnet  
 Name, capacity and address of the duly authorised representative eventually signing this claim :

Date et signature du bénéficiaire effectif (7) ou de son représentant (7)  
 Datum en handtekening van de uiteindelijk gerechtigde (7) of van zijn vertegenwoordiger(7)  
 Datum und Unterschrift des Nutzungsberechtigten (7) oder dessen Vertreters (7)  
 Date and signature of the beneficial owner (7) or his representative (7)

Documents annexes (nombre et nature) (11) - Bijgevoegde stukken (aantal en aard) (11)  
 Begefulgte Unterlagen (Anzahl und Art) (11) - Documents attached (number and nature) (11)

**IV. ATTESTATION DES AUTORITES FISCALES DE L'ETAT DE RESIDENCE DU BENEFICIAIRE  
 BEVESTIGING VAN DE BELASTINGAUTORITEITEN VAN DE WOONSTAAT VAN DE GENIETER  
 BESCHEINIGUNG DER STEUERBEHÖRDEN DES WOHNSITZSTAATES DES EMPFÄNGERS  
 CERTIFICATION BY THE TAX AUTHORITIES OF THE STATE OF RESIDENCE OF THE BENEFICIAL OWNER**

Le soussigné - De ondergetekende - Der Unterzeichnete - The undersigned ..... certifie que : - bevestigt dat :  
 ..... erklärt dass : - certifies :

- 1° les mentions portées par le requérant dans la présente demande sont, à sa connaissance, exactes  
 de in deze aanvraag voorkomende verklaringen van de aanvrager, naar zijn weten, juist zijn,  
 die Angaben des Antragstellers in diesem Antrag, soweit ihm bekannt ist, zutreffen  
 that the particulars given by the claimant in this claim are correct to the best of his knowledge ;
- 2° le bénéficiaire effectif des dividendes mentionnés dans la présente demande  
 de uiteindelijk gerechtigde tot de in deze aanvraag vermelde dividenden  
 der Nutzungsberechtigte der in diesem Antrag aufgeführten Dividenden  
 that the beneficial owner of the dividends mentioned in this claim
- est un résident de ..... au sens de l'article ..... de la convention conclue par la Belgique avec cet Etat ;  
 een inwoner is van ..... in de zin van artikel ..... van de overeenkomst die België met die Staat heeft gesloten ;  
 in ..... ansässig ist, gemäss Artikel ..... des Abkommens, dass zwischen Belgien und diesem Staat abgeschlossen wurde ;  
 is a resident of ..... within the meaning of Article ..... of the convention concluded between Belgium and that State ;
- a souscrit pour l'année imposable se terminant le ..... une déclaration d'impôt sur les revenus de .....  
 een aangifte voor de inkomstenbelastingen van ..... voor het belastingjaar eindigend op ..... heeft overgelegd  
 für das am ..... abgeschlossene Veranlagungsjahr eine Erklärung zur Einkommensteuer in ..... eingereicht hat  
 has filed a ..... income tax return for the taxable year ending .....

Date, signature et sceau du service - Datum, handtekening en stempel van de dienst - Datum, Unterschrift und Dienststempel - Date, signature and official stamp.

## Appendix 8. Certificate C

### WITHHOLDING TAX

Collected by deduction on income from certain stocks and shares as per Article 106, sec. 2 and 4 of RD/CIR 92 drawn up in accordance with article 117, sec. 2 of RD/CIR 92 regarding the dividends (and similar incomes) allotted non-resident investors

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*(Customer's letterhead)*

Clearstream Banking  
Attention OTL - Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg  
Luxembourg

Date: \_\_\_\_\_

Subject: Personal Property Withholding Tax

Account: \_\_\_\_\_

To be issued by the foreign bank acting in the name of the beneficial owner for stocks, shares and similar assets deposited on a safe custody basis with a bank located in Belgium.

**IMPORTANT:**

The exemption is not granted to non-resident investors who, despite managing the stocks, shares and similar assets in question in their name, are required to pay the proceeds to the final beneficiary under a contractual obligation.

Dear Sir/Madam,

The undersigned customer of Clearstream Banking, acting on behalf of:

Complete name and address of the beneficial owner:

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herewith certifies that the above beneficial owner

1. is non-resident, i.e that:
  - his/her domicile or the main source of his/her wealth
  - his/her head office, main administrative establishment, management or administration office;
  - is not situated in Belgium.
2. is the owner or beneficial owner of the income-yielding assets deposited on a safe custody basis;
3. is a non-resident investor who operates on a non-profit bases and is exempt from all income tax in the country where he/she resides.

We acknowledge that this certification is required in connection with Belgian law. We irrevocably authorise Clearstream Banking and Clearstream Banking's depository to rely on the information contained in this certificate unless and until we advise you that the information is no longer true and correct by advising you before any interest payment date on any holdings to be excluded from the present certificate, if applicable.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for securities deposited with BXS/CIK as our

attorneys-in-fact with the authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Belgian authorities, including the Belgian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We confirm that for the part of securities of which we are not the beneficial owner of the securities, we have received a certificate substantially similar to this certificate from the holders/beneficial owners on whose behalf we are acting.

We do hereby certify, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the Financial Institution named below. We will immediately inform you of any change in the information provided in this certificate and any certificate related to this certificate.

We hereby accept full responsibility in case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.

**For and on behalf of:**

Name and address of Clearstream Banking customer:

---

---

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**By (authorised signature/s):**

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

## Appendix 9. Withholding tax collected on income from shares

Certificate concerning income from shares or securities, allotted or granted to public authorities or some assimilated organisations.

(Application of Article 169, 1° of the Income Tax Code)

Clearstream Banking  
Attention OTL -Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg  
Luxembourg

Date: \_\_\_\_\_

Subject: Withholding tax collected on income from shares for supranational and international organisations

Account: \_\_\_\_\_

Dear Sir/Madam:

The undersigned customer of Clearstream Banking, acting on behalf of:

Complete name and address of the beneficial owner: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

herewith certifies that the above beneficial owner is or has been the owner or beneficial owner before the relevant coupons become due, of the shares or securities hold / held in the above-mentioned securities account with Clearstream Banking and deposited or to be deposited with ING Belgium:

Number and details of securities:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

We acknowledge that this certification is required in connection with Belgian law. We irrevocably authorise Clearstream Banking and Clearstream Banking's depository to rely on the information contained in this certificate unless and until we advise you that the information is no longer true and correct by advising you before any interest payment date on any holdings to be excluded from the present certificate, if applicable.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for securities deposited with BXS/CIK as our attorneys-in-fact with the authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Belgian authorities, including the Belgian Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We confirm that for the part of securities of which we are not the beneficial owner of the securities, we have received a certificate substantially similar to this certificate from the holders/beneficial owners on whose behalf we are acting.



We do hereby certify, under penalty of perjury, that the above information is true, correct and complete and that we are authorised representatives of the Financial Institution named below. We will immediately inform you of any change in the information provided in this certificate and any certificate related to this certificate.

We hereby accept full responsibility in case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.

Yours faithfully,

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorised signatory

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

Drawn up in \_\_\_\_\_, on

\_\_\_\_\_

## Appendix 10. Certificate of Residence

*SERVICE PUBLIC FEDERAL  
FINANCES*

*Administration des contributions  
directes*

*FÖDERALER  
ÖFFENTLICHER DIENST  
FINANZEN*

*Verwaltung der direkten  
belastungen*

*FEDERALE  
OVERHEIDSDIENST  
FINANCIEN*

*Administratie der directe Steuern*

*FEDERAL PUBLIC SERVICE  
FINANCE*

*Direct-tax administration*

Attestation de résidence destinée à la récupération du précompte mobilier afférent à des dividendes d'origine belge en application de la convention préventive de la double imposition entre la Belgique et ..... (pays de résidence).

Le soussigné .....  
(responsable du service autorités fiscales)

certifie que .....  
(nom et adresse complète du bénéficiaire)

.....  
avec numéro d'identification fiscale .....

est un résident de ..... au sens de l'article .....

de la convention préventive de la double imposition conclue par la Belgique et cet Etat pour l'année ..... (année de paiement du dividende).

Woonplaatsattest bestemd voor de terugvordering van roerende voorheffing ingehouden op Belgische dividend in toepassing van het dubbelbelastingverdrag afgesloten tussen België en ..... (woonplaats).

De ondergetekende .....  
(verantwoordelijke fiscale autoriteit)

bevestigt dat .....  
(naam en adres van de genietter van de dividenden)

.....  
met fiscaal registratienummer .....

is een inwoner van ..... in de zin van artikel .....

van de overeenkomst ter vermijding van dubbele belasting afgesloten tussen België en deze staat voor het jaar ..... (jaar van de betaling van de dividenden).

Wohnsitzbescheinigung zur Rückerstattung des Mobiliarovorausabzugs von Dividenden belgischen Ursprungs gemäß dem belgisch ..... (Wohnsitzstaat) Doppelbesteuerungsabkommen.

Der Unterzeichnete .....  
(Leiter Dienst Steuerbehörden)

erklärt dass .....  
(Name und vollständige Adresse des Nutzungsberechtigten der Dividenden)

.....  
mit Steuernummer .....

war in ..... ansässig, emäss Artikel .....

des belgisch ..... Doppelbesteuerungsabkommens, im Jahre ..... (Jahr der Dividendenzahlung).

Certification of residence for the recovery of tax on capital incomes relating to dividends of Belgian origin in application with the agreement to avoid double taxation concluded between Belgium and ..... (state of residence)

The undersigned .....  
(responsible of the department of fiscal authorities)

certifies that .....  
(name and address of beneficiary)

.....  
with the fiscal identification number .....

is a resident of ..... within the meaning of article .....

of the convention concluded between Belgium and that State for the year ..... (year of dividend's payment).

Date, signature et sceau du service

Datum, handtekening en dienststempel

Datum, Unterschrift und Stempel des Dienstes

Date, signature and official stamp

28 April 2005

A043 (40)

## Appendix 10 (cont'd). Certificate of Residence

**Note:** Depending on the tax authority issuing the certificate of residence, the wording in the certificate may differ.

*[Letterhead of the beneficial owner's tax authorities]*

Date: Insert date

Attention: \_\_\_\_\_

Subject: Certificate of Residence

Dear Sir/Madam,

We confirm that Name of beneficial owner, Tax ID number Tax ID number is resident in Beneficial owner's country of residence for the purpose of the Double Taxation Treaty between Belgium and Beneficial owner's country of residence and that, to the best of our knowledge and information, the above information is correct.

Accordingly, Name of beneficial owner qualifies for benefit from the Double Taxation Treaty between Belgium and Beneficial owner's country of residence.

Yours faithfully,

---

*Tax authorities date and stamp*

## Appendix 11. Credit Advice

The following "credit advice" is an example of the format currently used at Clearstream Banking. This credit advice contains information that is required when filing a request for refund of withholding tax. The information in the credit advice may differ depending on the financial institution paying the beneficial owner.

				<input style="width: 40px; height: 20px;" type="checkbox"/>	
				NAME: TOWN	
DUE DATE	SECURITY CODE	EX:	CPN	ACCOUNT NUMBER	
NOMINAL AMOUNT	SECURITY IDENTIFICATION	RATE %	GROSS AMOUNT 1		
TAX %	AMOUNT TAXES	AMOUNT AFTER TAXES	FIXED RATE	GROSS AMOUNT	
CONVERSION RATE	NET	FEES %	AMOUNT FEES	AMOUNT	VALUE DATE

## Appendix 12. Power of Attorney

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*[Beneficial owner's letterhead]*

Date: Insert date

Subject: Power of Attorney

I/we name of beneficial owner, the undersigned, of address or place of business of beneficial owner, make, constitute and appoint name of Clearstream Banking customer or third party, of address or place of business of Clearstream Banking customer, my (our) true and lawful attorney-in-fact in my (our) name, place and stead, on my (our) behalf, and for my (our) use and benefit, to exercise or perform any act, power or duty, right or obligation whatsoever that I (we) now have, or may subsequently acquire with respect to the reclaim of tax withheld on investment income in respect of debt and equity securities.

The rights, powers, and authority of attorney-in-fact granted shall commence and be in full force and effect immediately upon the execution of this instrument. Such rights, powers and authority shall remain in force and effect thereafter until revoked by me (us) in writing.

Yours faithfully,

---

Authorised Signatory

---

Name

---

Title

---

Authorised Signatory

---

Name

---

Title

---

## Belgium: No withholding tax on income from deposits of foreign securities

Clearstream Banking<sup>1</sup> is pleased to inform customers that, effective

### immediately

income on all foreign securities deposited in Belgium will be paid without any deduction of Belgian withholding tax.

### Background

The new Belgian law “Loi portant des dispositions fiscales diverses en matière de revenus mobiliers” of 25 April 2006, published on 28 April 2006, implements Royal Decree C.I.R. 92 article 261 paragraphs 1, 2.c and 4.

As a consequence, income on all foreign instruments deposited in Belgium can be paid to foreign investors without any deduction of Belgian withholding tax.

This now applies to all Clearstream Banking foreign portfolios in Belgium, regardless of the fiscal status of the underlying customers or of the final beneficial owners.

### Impact on customers

Because the income on foreign securities deposited in Belgium is not subject to Belgian withholding tax, no action is required by the customer to ensure that no such tax is applied.

**Note:** Foreign withholding tax, if applicable, may be deducted in the country of the issuer.

It is the responsibility of all beneficial owners that are Belgian residents to comply with all legal and regulatory requirements imposed by Belgian law in respect of withholding tax through their annual fiscal declaration. Neither Clearstream Banking nor its local depository, ING Belgium SA/NV, have any direct or indirect liabilities towards the Belgian Tax Authorities in this regard.

### Further information

For further information, please contact Customer Service, your Relationship Officer or the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
<b>E-mail:</b>	tax@clearstream.com	tax@clearstream.com
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 3821

For more general information regarding Clearstream Banking products and services, please refer to the Clearstream Banking web site [www.clearstream.com](http://www.clearstream.com).

1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). CBF and CBL are Deutsche Börse Group companies.

## Belgium: Gradual migration of State bonds to the X/N system of the NBB

Clearstream Banking<sup>1</sup> is pleased to inform customers that, as of 4 December 2006, Belgian State bonds have begun to be progressively migrated to the X/N system of the National Bank of Belgium (NBB).

### Background

State bonds (ISINs BE00009xxxxx) used to be held in both X (exempt) and N (non-exempt) accounts in the NBB's securities settlement system without being subject to the X/N regulations.

On 4 December 2006, the following State bonds were issued and directly admitted to the NBB's X/N system:

ISIN	Interest rate	Maturity date	ISIN	Interest rate	Maturity date
BE0000981119	3.45%	4/12/2011	BE0000982125	3.70%	4/12/2014

Within the scope of the future dematerialisation of physical securities, the above-listed State bonds are dematerialised securities and, consequently, are no longer available for withdrawal in physical form.

The Belgian Minister of Finance has agreed to progressively include State bonds existing in the NBB's securities settlement system into the X/N system. This will be done on every subsequent income maturity date. As a result, the following State bonds have been admitted to the X/N system as from 4 December 2006 (excluding the income payment of 4 December 2006):

ISIN	Interest rate	Maturity date	ISIN	Interest rate	Maturity date
BE0000929563	5.05%	4/12/2007	BE0000960873	3.40%	4/12/2008
BE0000936634	5.05%	4/12/2007	BE0000961889	3.95%	4/12/2011
BE0000937640	5.30%	4/12/2008	BE0000968959	2.90%	4/12/2009
BE0000944711	3.65%	4/12/2008	BE0000969965	3.40%	4/12/2012
BE0000945726	4.15%	4/12/2009	BE0000976069	2.85%	4/12/2010
BE0000952797	3.60%	4/12/2009	BE0000977075	3.20%	4/12/2013
BE0000953803	4.05%	4/12/2010			

### Impact on customers

Clearstream Banking operates an X account (exempt account) in the NBB's X/N system. The State bonds that have been migrated into the X/N system will be exempt from Belgian withholding tax according to the current procedure applicable to all NBB-eligible debt securities.

Not all State bonds will be migrated into the X/N system (and so gain exemption within Clearstream Banking) at once. Customers will be informed, on a case by case basis, before each income payment whether the related State bonds held on their account are to be considered as exempt from withholding tax or not.

### Further information

For further information, please contact the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
<b>E-mail:</b>	tax@clearstream.com	tax@clearstream.com
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding Clearstream Banking products and services, please visit the Clearstream Banking web site at [www.clearstream.com](http://www.clearstream.com).

1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). Clearstream Banking is a Deutsche Börse Group company.

## Belgium: New tax procedure for debt securities integrated in the NBB X/N System

Clearstream Banking<sup>1</sup> is pleased to inform customers that, effective

### **immediately**

a new tax procedure applies to those debt securities that have been integrated into the X/N system of the National Bank of Belgium ("NBB-eligible securities") and that are held in Clearstream Banking.

### Benefits to customers

All customers can now hold NBB-eligible securities on behalf of beneficial owners (including themselves, if applicable) that qualify for exemption from Belgian withholding tax.

### Background

According to Article 3 of the Law of 2 January 1991, Clearstream Banking customers that are residents of Belgium or Luxembourg were not allowed to hold NBB-eligible securities on behalf of third parties.

On 27 March 2006, the new Article 3, introduced by Article 18 of the Law of 15 December 2004 (known as "Loi collateral"), revoked this restriction.

As a result, from a legal point of view, all customers can hold NBB-eligible securities as proprietary assets and/or on behalf of third parties.

Clearstream Banking continues to operate an X account (exempt account) in the NBB's X/N system.

Consequently, from a fiscal point of view, all customers that hold NBB-eligible securities through Clearstream Banking must do so exclusively on behalf of beneficial owners (including themselves, if applicable) that qualify for exemption from Belgian withholding tax as indicated below:

1. Investors not resident in Belgium;
2. Non-resident corporations that are doing business in Belgium and have allocated the income generating capital to their business activities in Belgium (for example, foreign branches operating in Belgium);
3. Tax payers subject to Belgian corporation tax;
4. Certain Belgian pension savings funds;
5. Semi-public institutions for social security and similar institutions;
6. The Belgian State;
7. Institutions, associations or corporations referred to in Article 2, §3 of the Law of 9 July 1975 pertaining to the supervision of insurance companies;
8. Undertakings for collective investment established under foreign laws, whose assets are held on a joint basis and whose units are neither offered for public subscription nor traded in Belgium;
9. Resident companies whose activities consist exclusively or primarily in the granting of credit and loans;
10. The Belgian Regions and Communities.

1. Clearstream Banking in this Announcement refers collectively to Clearstream Banking Frankfurt (CBF) and Clearstream Banking Luxembourg (CBL). Clearstream Banking is a Deutsche Börse Group company.



The above categories represent the interpretation of the statutory descriptions of exempt entities listed in the One-Time Certificate for Belgian Debt Securities integrated into the NBB X/N System (see ["Appendix 1"](#) on page 3).

Clearstream Banking takes no responsibility in the event of any different interpretation or extension of Article 4 of the Royal Decree of 26 May 1994 to other categories of investors.

## Impact on customers

In order to hold NBB-eligible securities in Clearstream Banking's X account, customers must submit a One-Time Certificate for Belgian Debt Securities integrated into the NBB X/N System (see ["Appendix 1"](#) on page 3) certifying that the securities are exclusively owned by exempt beneficial owners (including themselves, if applicable).

In order to assist customers, Clearstream Banking will notify non-certified accounts to remind them of the necessity to provide the one-time certificate.

However, customers that have not provided certification in good time following the publication of this Announcement and Clearstream Banking's reminder will be requested to transfer their holding of NBB-eligible securities out of Clearstream Banking such that, as a consequence, only sale transactions will be allowed on the respective accounts for these securities.

Customers must note that beneficial owners that are Belgian residents are responsible, through their annual declaration, to comply with all legal and regulatory requirements imposed by Belgian law in respect of withholding tax. Furthermore, customers that are residents of Belgium must complete the "Identification Certificate X/N Securities Settlement System (movable assets) Exempt Account" (available on the NBB web site [http://www.nbb.be/doc/ti/Annexes\\_EN.pdf](http://www.nbb.be/doc/ti/Annexes_EN.pdf)) and provide it to the Belgian Tax Authorities upon request. Clearstream Banking does not need to receive a copy of this certificate.

Customers and/or beneficial owners are responsible for ensuring compliance with these obligations. Clearstream Banking has no direct liability towards the Belgian Tax Authorities in this respect.

## Further information

For further information, please contact the Clearstream Banking Tax Help Desk on:

	Luxembourg	Frankfurt
<b>E-mail:</b>	tax@clearstream.com	tax@clearstream.com
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding Clearstream Banking products and services, please visit the Clearstream Banking web site at [www.clearstream.com](http://www.clearstream.com).

## Appendix 1. One-Time Certificate for Belgian Debt Securities integrated in the NBB X/N System

*(This certificate must be returned by mail only.)*

Clearstream Banking  
Attention OTL -Tax Services  
42, avenue J.F. Kennedy  
L-2967 Luxembourg

Date: \_\_\_\_\_

Subject: One-Time Certificate for Belgian Debt Securities integrated in the NBB X/N System

We, the undersigned customer of Clearstream Banking may hold from time to time in our securities account with Clearstream Banking \_\_\_\_\_ (the "Account"), Belgian debt securities integrated in the National Bank of Belgium ("NBB") X/N system (the "Securities").

We hereby acknowledge that Clearstream Banking operates an exempt account ("X account") in the NBB's X/N system and that we may hold the Securities in the Account exclusively on behalf of beneficial owners that qualify for exemption from Belgian withholding tax (the "exempt beneficial owners").

We hereby certify that (i) the Securities in the Account are exclusively owned by exempt beneficial owners, including ourselves when applicable, belonging to one of the categories of tax payers indicated below and (ii) we maintain certificates delivered to us by the beneficial owners, established pursuant to the Belgian legislation and confirming that they belong to one of the following categories, at the disposal of the Belgian Tax Authorities:

1. The resident companies referred to in Article 2, §1, 5°, b) of the Income Tax Code 1992 (CIR 92);
2. Without prejudice to the application of Article 262, 1° to 6°, CIR 92, the institutions, associations or companies referred to in Article 2, §3, of the Law of 9 July 1975 on the supervision of insurance companies, other than those referred to in 1° and 3°;
3. The semi-public ("parastate") social security agencies, or agencies equivalent thereto, referred to in Article 105, 2°, of the decree implementing CIR 1992 (AR/CIR 92);
4. The non-resident savers referred to in Article 105, 5° of the same decree;
5. The unit trusts referred to in Article 115 of the same decree;
6. The taxpayers referred to in Article 227, 2°, of CIR 92 who are subject to the tax on non residents in accordance with Article 233 of the same Code and who have used the income producing capital for the exercise of their professional activity in Belgium;
7. The Belgian State, for its investments which are exempt from the withholding tax on income from movable assets, in accordance with Article 265 of CIR 92;
8. Collective investment undertakings governed by foreign law that have joint assets managed by a management company on behalf of the participants, when their shares are not the subject of a public issue in Belgium and are not marketed in Belgium;
9. Resident companies not referred to in 1°, whose sole or main activity consists in the granting of credits and loans;

10. Only with regard to the securities referred to in Article 2, §1, 1° and 2° of the Royal Decree of 26 May 1994, the Communities, Regions, Community Commissions, Provinces and Communes as well as public or public interest agencies or institutions, other than those referred to in 3°, which are subordinate to or subsidised by the State, the Communities, Regions and Community Commissions and which, for the application of European Community Directive No. 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community, form part of the general government sector within the meaning of the European System of Integrated Economic Accounts (ESA);
11. To be completed in the event of the extension of Article 4 of the Royal Decree of 26 May 1994 to other categories of investors.

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete.

We acknowledge that it is the responsibility of all beneficial owners that are Belgian residents to comply with all legal and regulatory requirements imposed by Belgian law in respect of withholding tax, e.g. through their annual fiscal declaration and that Clearstream Banking has no direct or indirect liabilities towards the Belgian Tax Authorities in this regard.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the Belgian authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made in reliance upon this certification including any additional information provided in connection to it.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the customer named below.

**For and on behalf of:**

Name and address of Clearstream Banking customer:

---

---

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**By (authorised signature/s):**

\_\_\_\_\_  
*Authorised signatory*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Authorised signatory*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Place*

\_\_\_\_\_  
*Date*

## Belgium: New Form 276 Div

The official Form 276 Div-2002 has been replaced by Form 276 Div-2006 and the Belgian Tax Authorities have confirmed that, effective

**1 January 2009**

the use of the new Form 276 Div-2006 will become mandatory for applications for refund of tax withheld on dividends.

**Note:** For refunds of tax withheld on interest, Form 276 Int-2002 has **not** been replaced and should therefore continue to be used.

You can find the reference of any official form in the bottom-left corner of the respective form.

### Impact on customers

When applying for refund of tax withheld at source on dividends, you can still use Form 276 Div-2002 for applications submitted to us up until **31 October 2008**. After that date, only applications made with the new Form 276 Div-2006 will be accepted.

The official refund forms can be obtained from the beneficial owner's local tax authority or can be requested from the Belgian Tax Authorities, either by email to:

william.wierinckx@minfin.fed.be

or by post to:

Centraal Taxatiekantoor Brussel-Buitenland  
Jan Jacobsplein 10  
B-1000 Brussels  
Belgium

### Further information

We will update our Customer Tax Guide (Belgium), which you can find at [www.clearstream.com](http://www.clearstream.com) under Publications & Downloads / Tax Information / By Market, to reflect the new details in due course.

For further information, please contact our Tax Help Desk:

	Luxembourg	Frankfurt
<b>E-mail:</b>	tax@clearstream.com	tax@clearstream.com
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit [www.clearstream.com](http://www.clearstream.com).

## Belgium: New statutory deadline for standard refund applications

Effective

**immediately**

the statutory deadline for the submission of applications for a standard refund of tax withheld on income from Belgian debt securities and Belgian equities is **five years after the end of the calendar year in which the income was paid**.

### Background

According to confirmation received by our local custodian from the Belgium Tax Authorities, the statutory deadline for filing refund applications has, as of this year, been extended to five years instead of the three-year limit applicable in the past.

### Impact on customers

According to the procedure as described in our Tax Guide (Belgium), you can apply for a standard refund of tax withheld on payments made from 1 January 2005 onwards.

We remind you that the deadline by which Clearstream Banking must receive the documentation for a standard refund application is, at the latest, two months before the relevant statutory deadline and that, consequently, any refund application for payments made in 2005 must be received by us not later than the end of October 2010.

We will process all refund applications received after this deadline on a "best efforts" basis but, in such cases, we will apply an extra charge.

We remind you that we accept no responsibility for forms that have not reached the Belgian Tax Authorities by the date considered as being the statute of limitations deadline.

**Note:** With respect to tax reclaims in general, we must remind you that Clearstream Banking accepts no responsibility for their acceptance or non-acceptance by the tax authorities of the respective country. It is the customer's responsibility to determine any entitlement to a refund of tax withheld, to complete the required forms correctly and to calculate the amount due.

### Further information

The Clearstream Banking Tax Guide (Belgium), available at [www.clearstream.com](http://www.clearstream.com), will be updated in due course.

For further information, please contact our Tax Help Desk:

	Luxembourg	Frankfurt
<b>Email:</b>	tax@clearstream.com	tax@clearstream.com
<b>Telephone:</b>	+352-243-32835	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+352-243-632835	+49-(0) 69-2 11-61 3821

or Clearstream Banking Customer Service or your Relationship Officer.

For more general information regarding our products and services, please visit [www.clearstream.com](http://www.clearstream.com).

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