

French FTT declaration

In the following table, Field Status is indicated as: M=Mandatory; O=Optional.

Note: The customer declaration file must contain an ASCII text file formatted as a CSV where each element in the file must be separated by a colon (;)

Header

Position in CSV	Field description	Format/Content	Field Status
1	Euroclear France member code	Up to 8 figures leading zeroes not mandatory - 607 if the transaction is settled via one of your CBF accounts - 641 if the transaction is settled via one of your CBL accounts	M
2	Credit / Debit Code	C: If the total tax amount results in a negative amount (refund requested to the French tax authorities) D: If the total tax amount results in a positive amount (tax to be paid to the French tax authorities) If total tax amount = '0', code 'D' should be entered	M
3	Total tax amount	18 figures maximum plus a comma (maximum two decimals) Example: 1234567890123456,78 leading zeroes not mandatory Total amount of the tax to be paid on the underlying transactions in the declaration Total tax amount = Sum of all tax amounts (field 25) of all transactions where transaction type (field 15) = S and R minus all tax amounts (field 25) of all transactions where transaction type (field 15) = C	M
4	Number of records	Up to 9 figures leading zeroes not mandatory Number of transactions reported in the declaration	M
5	Sending date	YYYYMMDD Date on which Clearstream customer sends the declaration to Clearstream Banking	M

Position in CSV	Field description	Format/Content	Field Status
6	Payment month	<p>YYYYMM</p> <p>Month on which the cash is to be debited for the total amount</p> <p>For all transactions with transaction type = S (field 15), the settlement date of a particular transaction must always be in the month that immediately precedes the payment month indicated by the customer in field 6. The same declaration cannot mix transactions for which the tax is due for the next payment month and late declarations for which the tax was due on a former payment month.</p> <p>For all transactions with transaction type =R or C or A (field 15), no validation rule on the settlement date</p>	M
7	Reference of the declaration	<p>Up to 50 alpha numeric characters</p> <p>Always starts with /xxxxx/ , xxxxx being the account number</p> <p>Reference attributed by the Euroclear France Member. Clearstream Banking requests its customer to complete as follows:</p> <p>/xxxxx/followed by the customer reference (must be unique)</p> <p>Where xxxxx = Customer account number in Clearstream Banking Luxembourg from which the total tax amount has to be debited</p> <p>Where xxxxx = Customer account number that must belong to the same business structure to which belongs the COL user</p> <p>In the Declaration sheet, this field has been split in 2 parts: Account number and Reference, in order to simplify the input of the information</p> <p>Recommended structure to ensure that the reference is unique:</p> <p>/xxxxx/payment month followed by an incremental number or reference</p>	M
8	BIC of the Accountable Party	<p>Up to 11 alpha numeric characters</p> <p>If the Accountable Party has no BIC, 'NONE' must be indicated</p>	M
9	Name of the Accountable Party	Up to 50 alpha numeric characters	M
10	Address of the Accountable Party	Up to 50 alpha numeric characters	M
11	Country of the Accountable Party	<p>3 alpha numeric characters mandatory</p> <p>ISO country code of the Accountable Party</p>	M
12	EU VAT reference	<p>Up to 20 alpha numeric characters.</p> <p>If the Accountable Party has no Intra EU VAT reference code, it must provide its local corporate registration code (eg SIREN code in France)</p> <p>If it has none of them, it must indicate 'NONE'</p>	M

Repetitive fields

Position in CSV	Field description	Format/Content	Field Status
1	Transaction external number	Incremental reference number of the declared transaction Up to 9 figures, leading zeroes not mandatory	M
2	Reference of the transaction	"Up to 16 alpha numeric characters Refence of the declared transaction attributed by the Accountable Party"	M
3	Type of transaction	1 alpha numeric character mandatory S = Standard R = Regularisation. Update of a previous declared transaction, resulting in an additional tax amount C = Refund claim. Update of a previous declared transaction, resulting in a refund of an overpaid tax amount A = Amendment. Update of a previous declared transaction, without impact on the tax amount Note: R, C and A types must have the same reference as the original transaction	M
4	Netted transaction flag	Y or N Y applies if the transaction is the result of a netting (e.g. intra-day)	M
5	ISIN code	12 alpha numeric characters mandatory ISIN of the security If the declared transaction relates to a corporate action, ISIN of the distributed proceeds	M
6	Trade date	YYYYMMDD Must be →= 01/08/2012 Payment date if the declared transaction relates to a corporate action	M
7	Settlement date	YYYYMMDD Must be →= 01/08/2012 Payment date if the declared transaction relates to a corporate action If transaction type = S, the settlement date must always be in the month that immediately precedes the payment month indicated in field 6"	M
8	Quantity	Quantity of settled securities 31 figures maximum plus a comma (maximum twelve decimals) Example: 1234567890123456789,123456789012 leading zeroes not mandatory	M

Position in CSV	Field description	Format/Content	Field Status
9	Unit of quantity	UNT or FMT of settled securities	M
10	Cash amount	Cash amount of the transaction in euros If the declared transaction relates to a corporate action, =Unit price of the proceeds * quantity 18 figures maximum plus a comma (maximum two decimals) Example: 1234567890123456,78 leading zeroes not mandatory	M
11	Taxable Flag	Indicates whether the transaction is taxable or not If N => Exoneration code must contain values 1 to 9 and Tax amount must be equal to 0 If Y => Exoneration code must contain 'space' and Tax amount must be different from 0 1 alpha numeric character mandatory	M
12	Exoneration code	For a taxable transaction: space (" " " For a non-taxable transaction: 1 : Purchases linked to an issue of securities (primary market) 2 : Transactions processed by a clearing house or central securities depository 3 : Purchases linked to market making activities 4 : Purchases linked to a liquidity contract 5 : Intra-group transactions 6 : Securities lending and repos 7 : Acquisitions by employee mutual funds, employee open-ended investment funds or by employees directly 8 : Acquisitions (including purchase of company shares) for employee saving schemes 9 : Acquisitions of convertible bonds/bonds convertible into shares 1 alpha numeric character mandatory	M

Position in CSV	Field description	Format/Content	Field Status
13	Tax amount	<p>18 figures maximum plus a comma (maximum two decimals)</p> <p>0 for an exonerated transaction</p> <p>No negative sign authorised</p> <p>Example: 1234567890123456,78</p> <p>Amount to be paid for this transaction in euro.</p> <p>0 : for exonerated transaction</p> <p>This field will be considered as a negative amount if the Type of transaction (field 15) = C (no negative sign authorised)</p>	M
14	Place of trade	<p>4 alpha numeric characters mandatory</p> <p>MIC code of the place of trade</p> <p>MULT if multiple places of trading</p> <p>OTC if transaction dealt on the OTC market</p> <p>INT if transaction executed by internalisation</p> <p>CORP if the declared transaction relates to a corporate action</p> <p>Other MIC code can be found in international standard ISO10383</p>	M
15	Narrative	<p>Up to 50 alpha numeric characters.</p> <p>If no narrative, a blank must be input.</p> <p>Free text that can be used to provide more details for regularisation, refund claim or amendment</p>	M

