

Attestation to be produced by a parent company resident in a Member State of the European Union in order to benefit in France from the abolition of the withholding tax on dividends from French source

In order to benefit, in accordance with the provisions of article 119 ter of the French tax code, from the abolition of the withholding tax provided for in paragraph 2 of Article 119 bis of the French tax code on dividends from French source distributed:

- by the French resident company (corporate name of the subsidiary) :
- whose head office is located (full address of the subsidiary) :

I, the undersigned :

- (name of the representative of the legal entity being the effective beneficial owner of the dividends and corporate name of that legal entity) :
- whose head office is located (full address of the legal entity) :

certify that this legal entity is the effective beneficial owner of the dividends and fulfils the following conditions :

a) has its effective place of management in a Member State of the European Union or in another State that is part of the European Economic Area agreement having concluded with France a convention on administrative assistance to fight against tax fraud and evasion and is not considered, under the terms of a double taxation agreement concluded with a third country, to be resident for tax purposes outside the European Union or the European Economic Area;

b) takes one of the forms listed in Part A of Annex I of the directive 2011/96/EU of the Council of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States or an equivalent form when the company has its effective place of management in a State that is part of the European Economic Area agreement;

c) hold directly, for an uninterrupted period of two years or more, in full or bare ownership, at least 10% of the capital of the legal entity distributing the dividends (*cross out the statement that does not apply*)

or

make an undertaking to maintain this shareholding for an uninterrupted period of at least two years and appoint a representative who shall be responsible for paying the withholding tax (*cross out the statement that does not apply*)

Note:

The undertaking and the appointment of the representative must reach the service des impôts des entreprises étrangères 10 rue du centre, TSA 20011, 93465 Noisy le Grand Cedex, and the paying institution in France before the first dividend payment date following book-entry registration of the shares of the distributing company

d) is subject to corporate income tax in the European Union Member State or in the State that is part of the European Economic Area agreement where it has its effective place of management, without the possibility of an option or of being exempt

I also certify that, to the best of my knowledge, this legal entity is not controlled directly or indirectly by one or more residents of countries that are not members of the European Union *(cross out the statement that does not apply)*;

or

I also certify that, to the best of my knowledge, this legal entity is controlled directly or indirectly by one or more residents of countries that are not members of the European Union but that the chain of shareholdings does not seek, as its main purpose or one of its main purposes, to take advantage of the withholding tax exemption provided for in Article 119 bis (2) of the French tax code *(cross out the statement that does not apply)*;

If the company transfers its effective place of management to another European Union Member State or in another State that is part of European Economic Area agreement or if there is a change in its legal or tax situation, I hereby undertake to send a new document, based on the same model of the present document, to the paying institution in France, or, where such is the case, to my subsidiary resident in France that pays the dividends directly, no later than the first dividend distribution following such transfer or change.

I understand that this declaration is required by the provisions of the French Republic tax legislation.

Place.....

Date

Signature of the beneficiary or its legal representative

.....