

ANNEXE 26
(English version for information purposes only)

Please mail the completed and signed Certificate to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park
Building B
Sokolovska 662/13b
18600 Prague 8
Czech Republic

WITHHOLDING TAX

withheld on certain income derived from movable capital

ATTESTATION

established in accordance with article 117 § 2 of the Royal Decree 92 implementing the Income Tax code related to the income derived from shares or invested capital distributed to some non-residents.

IMPORTANT: The exemption is not granted if the non-resident holder, even if he manages in his own name the shares or the invested capital, is contractually obliged to pay the dividends to the final beneficial owner except if the final beneficiary is himself a non-resident aimed at article 106, § 2 of the Royal Decree 92 implementing the Income Tax code.

This attestation concerns the following dividend payment:

Issuer designation (name/ISIN): _____

Dividend amount: _____

Payment date: _____

Beneficiary of the above mentioned dividend

full name or designation:

full address:

Tax identification number (TIN)

is the beneficiary of the dividend paid through Clearstream¹ account (the Account): _____

And hereby certifies that:

¹ Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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1. With regard to Belgium:
 - a) They do not have their domicile or their principal source of income in Belgium;
 - b) Their business is not managed or controlled in Belgium and they do not have their registered address in Belgium;
2. They are the beneficial owner of the securities held in the safekeeping account;
3. Their corporate purpose consists exclusively in the management and placement of funds collected for the purpose of financing legal or complementary pension schemes and that their sole and exclusive activities are limited to the operations listed within article 182, 2°, of the Income Tax code;
4. They are exempt from any kind of tax on income in their country of residence;
5. Agrees to notify without delay Clearstream of any change that would affect the accuracy of this certification. When there are inexact facts in this Attestation, the final beneficiary will become liable for the withholding tax in place of the issuing company.

This Tax Attestation is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) shall have exclusive jurisdiction for all legal proceedings relating thereto.

Date: _____

Signature(s)* _____

* The form must be signed by the legal representative of the non-resident pension fund. Each authorised signature must be followed by the title of the respective signatory.