

B #:	0595-13
Date:	April 10, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief</u> – Country: Belgium</p> <p>Belgacom SA <u>CUSIP</u>: 077701100</p> <p><u>Record Date</u>: 04/25/2013 <u>Payable Date</u>: 05/13/2013</p>

NO EDS

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

Important Legal Information: The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Non-Confidential



BNY MELLON

BELGACOM SA has announced a cash dividend. As one of the Depositaries for the company's American Depositary Share ("DS") program, BNY Mellon is distributing an Important Notice.

On Depositary Share Pay Date, all holders will receive this dividend net of the full Belgian statutory withholding tax of 25% with the possibility to reclaim as outlined in the below Eligibility Matrix:

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
ISSUE	BELGACOM SA
CUSIP#	077701100
DEPOSITARY	UNSPONSORED
DEPOSITARY SHARE RECORD DATE	APRIL 25, 2013
DEPOSITARY SHARE PAY DATE	MAY 13, 2013
DEPOSITARY SHARE GROSS DIVIDEND RATE ON PAY DATE	TBD
ORD GROSS DIVIDEND RATE ON PAY DATE	€ 1.68
RATIO	1 ORD : 5 DS
STATUTORY WHT RATE	25%

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
LONG-FORM (U.S. RESIDENTS)	POST PAYDATE, ONGOING	CHECK	\$0.0075 per DEPOSITARY SHARE ("DS")	\$25	OCTOBER 31, 2018
LONG-FORM (NON U.S. RESIDENTS)	POST PAYDATE, ONGOING	CHECK	\$0.0075 per DEPOSITARY SHARE ("DS")	\$25	VARIES PLEASE CALL FOR DETAILS

LONG-FORM ELIGIBILITY MATRIX			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 25%	0%	NON-TREATY COUNTRIES	NONE
FAVORABLE - 20 % LONG-FORM	5%	EGYPT, THAILAND, TURKEY	1. COVER LETTER 2. FORM DIV 276 3. CERTIFICATE OF RESIDENCY 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT
FAVORABLE – 15% LONG-FORM	10%	<ul style="list-style-type: none"> • US INDIVIDUALS (IRAs & SEPs INCLUDED) • US CHARITIES • US CORPORATIONS • US OTHER ENTITIES (S-CORP, PARTNER-SHIP, TRUST OR ESTATE) 	1. COVER LETTER 2. FORM DIV 276 3. IRS FORM 6166 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT
FAVORABLE – 15 % LONG-FORM	10%	AUSTRALIA, AUSTRIA, BELARUS, BRAZIL, CAN- ADA, CROATIA, CZECH REPUBLIC, DENMARK, FINLAND, FRANCE, GERMANY, GREECE, HONG KONG, INDIA, IRELAND, ISRAEL, IT- ALY, JAPAN, MEXICO, NETHERLANDS, PO- LAND, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, UKRAINE, VENEZUELA	1. COVER LETTER 2. FORM DIV 276 3. CERTIFICATE OF RESIDENCY 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT
FAVORABLE – 5% LONG-FORM	20%	CHINA	1. COVER LETTER 2. FORM DIV 276 3. CERTIFICATE OF RESIDENCY 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT

ELIGIBILITY MATRIX (CONTINUED)			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE - 10 % LONG-FORM	15%	BULGARIA, HUNGARY, RUSSIA, TAIWAN, UNITED KINGDOM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276 3. CERTIFICATE OF RESIDENCY 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT
EXEMPT - 0% LONG-FORM	25%	US PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	<ol style="list-style-type: none"> 1. COVER LETTER 2. ANNEX 26 3. IRS FORM 6166 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT
EXEMPT-0% LONG-FORM	25%	QUALIFYING NON-US PENSIONS: CANADA, IRELAND, JAPAN AND UNITED KINGDOM	<ol style="list-style-type: none"> 1. COVER LETTER 2. ANNEX 26 3. CERTIFICATE OF RESIDENCY 4. POWER OF ATTORNEY (2) 5. CERTIFICATION OF DIVIDEND PAYMENT

DESCRIPTION OF VARIOUS DOCUMENTATION			
DOCUMENT NAME	DESCRIPTION	ORIGINAL/ COPY	SIGNATURE REQUIRE- MENTS
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT.	ORIGINAL	IRS REPRESENTATIVE
COVER LETTER (EXHIBIT A)	COVER LETTER REQUIRED OF ALL CLAIMS WHICH ADVISES THE DEPOSITARY OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
DIV 276 FORM	THIS IS THE BELGIAN TAX FORM USED FOR FILING PARTIAL REFUNDS.	ORIGINAL	DTC PARTICIPANT
ANNEX 26 (EXHIBIT B)	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY (2)	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE DIV 276 FORM, OR THE ANNEX 26. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO BNY MELLON / GLOBETAX.	COPY	BENEFICIAL OWNER AND DTC PARTICIPANT
CERTIFICATION OF DIVI- DEND PAYMENT (EXHIBIT C)	PROVIDES A BREAKDOWN OF THE DIVI- DEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY'S LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
CONTACT DETAILS			
PRIMARY CONTACT	LEANN MAURICE		
DOMESTIC PHONE (U.S.)	1-800-915-3536		
DOMESTIC FAX (U.S.)	1-800-985-3536		
INTERNATIONAL PHONE	1-212-747-9100		
INTERNATIONAL FAX	1-212-747-0029		
EMAIL ADDRESS	LEANN_MAUURICE@GLOBETAX.COM		
COMPANY	BNY MELLON in C/O GLOBETAX		
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR		
CITY/STATE/ZIP	NEW YORK, NY 10004		
ADDITIONAL CONTACTS	BRENDAN JORDAN		
	KASEY HARBES		

GENERAL QUESTIONS

QUESTION	ANSWER
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER ADS FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	GENERALLY WITHIN 1-2 YEARS.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$25.00

DISCLAIMER

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DSs, and their agents, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DSs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

**EXHIBIT A - COVER LETTER REQUIRED FOR BELGIAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

[DATE]

GlobeTax as Agent for BNY Mellon
90 Broad Street-16th Floor
New York, NY 10004-2205
Attn: Leann Maurice

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Belgian Depositary Shares. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of April 25, 2013 for the security Belgacom SA.

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF DSs CITED BELOW]. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. The ratio is 5 Depositary Shares to 1 Ordinary share. The information is as follows:

<u>Name</u> <u>of beneficial owner</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer i.d. #</u>	<u># of DSs held</u>
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1)
2)
3)etc.

We ask that BNY Mellon apply to the Belgian Tax Authorities for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Agreements, Representations and Indemnification

We hereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depositary Share for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby agree that fees paid to BNY Mellon may be shared with its Agents.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and

hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

EXHIBIT B – ANNEX 26
REQUIRED FOR TAX EXEMPT BELGIAN TAX RECLAIM FILINGS

ANNEXE 26

PRECOMPTE MOBILIER

perçu par voie de retenue sur certains revenus de capitaux mobiliers

ATTESTATION

Établie conformément à l'article 117, §2, de l'A.R. d'exécution C.I.R. 92 en ce qui concerne les revenus d'actions ou parts de capitaux investis alloués à certains épargnants non-résidents

IMPORTANT: l'exonération n'est pas accordée lorsque l'épargnant non-résident, bien qu'il gère en son nom les actions ou parts ou les parts de capitaux investis, est tenu d'en verser le produit au bénéficiaire final en vertu d'une obligation contractuelle sauf si le bénéficiaire final est également un non-résident visé à l'article 106, § 2 de l'A.R./ C.I.R. 92.

.....
(nom, prénoms ou dénomination et adresse complètes du déposant titulaire à la du (des) dépôt(s) numéro(s)).....

certifie :

1° Qu'il n'a pas en Belgique:

a) son domicile ou le siège de sa fortune;

b) son siège social, son principal établissement administratif, son siège de direction

2° Qu'il est propriétaire ou usufruitier des actions ou parts déposées à découvert;

3° Que son objet social consiste uniquement en la gestion et le placement de fonds récoltés dans le but de servir des retraites légales ou complémentaires et qu'il se livre sans but lucratif exclusivement à des opérations visées à l'article 182, 2°, du C.I.R. 92 ;

4° Qu'il est exempté de tout impôt sur les revenus dans le pays où il est résident.

5° Qu'il s'engage à signaler immédiatement toute modification qui affecterait l'exactitude de la présente attestation.

En cas de déclaration inexacte, le bénéficiaire final des revenus devient redevable du précompte mobilier belge.

Fait à, le

Signatures*

**EXHIBIT C – CERTIFICATION OF DIVIDEND PAYMENT
REQUIRED FOR BELGIAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

CERTIFICATION OF DIVIDEND PAYMENT

We hereby confirm that:

<Beneficial Owner Name>

<B/O Address#1>

<B/O Address#2>

Was a recipient of a coupon, payable on **April 26, 2013** on a position of:

<Share Amount> shares of **Belgacom SA**

with the gross dividend rate of EUR **1.68**

the payment was distributed as follows:

gross dividend	EUR<Gross Dividend>
less: 25% withholding tax	EUR<25% of Gross>
Net dividend	EUR<75% of Gross>
Amount to be refunded	EUR<5%-25% of Gross>

Certified By

Authorized Signature _____ Date _____
Name

EXHIBIT D: DIV 276 TO FOLLOW THIS PAGE

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 dividend van Belgische oorsprong ingevolge het dubbelbelastingverdrag tussen België en
ANTRAG AUF ERMÄSSIGUNG des Mobiliesteuervorabzugs 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 :

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)
MWSt. 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 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 specificieren) - 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 Mobiliesteuervorabzugs 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)

(8) IBAN : 26

(8) BIC : 27

c. Au près 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	31	5. II.1 = II.5.d	35	9. TRANSF	39
2. VE1 - F/% - BS1/TR2	32	6. II.3 = BEL	36	10. DP/n	40
3. Nom 1/TP2	33	7. V/P	37	11. DP/F	41
4. CCI	34	8. V/ES	38	12. DP/SA	42

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) :
 Totaal nettodividend (vak, II, regel 4, g) :
 Gesamtnettodividend (Abschnitt II, Zeile 4, g) :
 Total net dividend (part II, line 4, g) :

(a)

2. Réduction résultant de la convention :
 Verminderings ingevolge de overeenkomst :
 Ermäßigung nach dem Abkommen :
 Reduction under the convention :

(a) x (1) = (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 debtor,

Procuration - *Volmacht* - Vollmacht - *Proxy*

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 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 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
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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)
MWSt. 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

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 - 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)

(8) IBAN :

(8) BIC :

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)

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

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 insteuerbefreit ;
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 annexés (nombre et nature) (11) - Bijgevoegde stukken (aantal en aard) (11) - Beigefügte 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 :

Número d'identification fiscale dans l'état de résidence - *Eiscaal identificatienummer in de woonstaat* - Steuerliche Identifikationsnummer in

Fiscal identification number in the state of residence : _____

- 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, das 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

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.