



Important Notice
The Depository Trust Company

B #:	0055-15
Date:	January 13, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Belgium Belgacom SA <u>CUSIP</u> : 077701100 <u>Record Date</u> : 12/15/2014 <u>Payable</u> <u>Date</u> : 12/29/2014

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 has announced a cash dividend. BNY Mellon acts as a Depositary for the company's American Depositary Receipt ("ADR") program.

On December 29, 2014, all holders received 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
CUSIP#	077701100
DEPOSITARY	BNY MELLON
DEPOSITARY RECEIPT RECORD DATE	DECEMBER 15, 2014
DEPOSITARY RECEIPT PAY DATE	DECEMBER 29, 2014
DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE	\$ 0.12398
ORD GROSS DIVIDEND RATE ON PAY DATE	€ 0.5
RATIO	1 ORD : 5 DR
STATUTORY WHT RATE	25%

FEES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY FEE	MINIMUM FEE PER BENEFICIAL HOLDER	FINAL SUBMISSION DEADLINE (8:00PM EST)
PRIMARY LONG FORM BATCH	PRIMARY LONG FORM BATCH	CHECK	UP TO \$0.0075 per DEPOSITARY RECEIPT ("DR")	\$25	JANUARY 29, 2015
LONG FORM	POST PAY DATE, ONGOING	CHECK	UP TO \$0.0075 per DEPOSITARY RECEIPT ("DR")	\$25	OCTOBER 31, 2018

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	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. CERTIFIED FORM DIV 276 (EXHIBIT F) 4. POWER OF ATTORNEY 5. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 6. AUTHORIZATION LETTER (EXHIBIT E)
FAVORABLE – 15% LONG FORM	10%	U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS U.S. OTHER ENTITIES S-CORP, PARTNERSHIP, TRUST OR ESTATE)	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. FORM DIV 276 (EXHIBIT F) 4. IRS FORM 6166 5. POWER OF ATTORNEY 6. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 7. AUTHORIZATION LETTER (EXHIBIT E)
FAVORABLE – 15 % LONG FORM	10%	SEE APPENDIX A FOR LIST OF TREATY COUNTRIES	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. CERTIFIED FORM DIV 276 (EXHIBIT F) 4. POWER OF ATTORNEY 5. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 6. AUTHORIZATION LETTER (EXHIBIT E)
FAVORABLE – 5% LONG FORM	20%	CHINA	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. CERTIFIED FORM DIV 276 (EXHIBIT F) 4. POWER OF ATTORNEY 5. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 6. AUTHORIZATION LETTER (EXHIBIT E)

ELIGIBILITY MATRIX (CONTINUED)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE – 10 % LONG FORM	15%	BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MACAO, MAURITIUS, MOLDOVA, MOROCCO, OMAN, QATAR, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. CERTIFIED FORM DIV 276 (EXHIBIT F) 4. POWER OF ATTORNEY 5. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 6. AUTHORIZATION LETTER (EXHIBIT E)
EXEMPT – 0% LONG FORM	25%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. ANNEXE 26 (EXHIBIT C) 4. IRS FORM 6166 5. POWER OF ATTORNEY 6. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 7. AUTHORIZATION LETTER (EXHIBIT E)
EXEMPT – 0% LONG FORM	25%	QUALIFYING NON-U.S. PENSIONS: CANADA, IRELAND, JAPAN AND UNITED KINGDOM	<ol style="list-style-type: none"> 1. ESP SUBMISSION 2. COVER LETTER (EXHIBIT B) 3. ANNEXE 26 (EXHIBIT C) 4. CERTIFICATE OF RESIDENCY 5. POWER OF ATTORNEY 6. CREDIT ADVICE / CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D) 7. AUTHORIZATION LETTER (EXHIBIT E)

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 HOLDER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT.	ORIGINAL	IRS REPRESENTATIVE
COVER LETTER (EXHIBIT B)	COVER LETTER REQUIRED OF ALL CLAIMS WHICH ADVISES THE DEPOSITARY OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
ANNEXE 26 (EXHIBIT C)	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX.	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D)	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY'S LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
AUTHORIZATION LETTER (EXHIBIT E)	ALLOWS DEPOSITARY BANK TO: <ol style="list-style-type: none"> 1. CREATE THE NECESSARY DOCUMENTATION (DIV 276 OR ANNEXE 26) 2. CREATE CREDIT ADVICE 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL HOLDER 4. RECEIVE THE REIMBURSEMENT AMOUNT 	ORIGINAL	BENEFICIAL HOLDER OR DTC PARTICIPANT (WITH ADDITIONAL POA FROM BENEFICIAL HOLDER)
DIV 276 FORM* (EXHIBIT F)	THIS IS THE BELGIAN TAX FORM USED FOR FILING PARTIAL REFUNDS. * NOTE: STARTING 01/01/2014 THIS FORM MUST BE STAMPED (CERTIFIED) BY THE LOCAL TAX AUTHORITY—ONLY U.S. FORM 6166 MAY BE SUBMITTED AS A STAND-ALONE DOCUMENT.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL HOLDER ON THE DIV 276 FORM, OR THE ANNEXE 26. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL HOLDER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO BNY MELLON / GLOBETAX.	COPY	BENEFICIAL HOLDER AND DTC PARTICIPANT

CONTACT DETAILS	
PRIMARY CONTACT	KASEY HARBES
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	KASEY_HARBES@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT OF BNY MELLON
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	JENNY LIN

ESP

powered by **GLOBETAX**

BNY Mellon, offers ESP powered by GlobeTax, to simplify the transmission of beneficial holder data. Required documentation, as outlined in this Important Notice, must be received by the Depositary before the claim can be considered valid.

These claims should be submitted through the following web site (requires a one-time registration).

<https://esp.globetax.com>

Please contact Ms. Kasey Harbes at 1-800-915-3536 if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL HOLDER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON / GLOBETAX?	YES, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN HARDCOPY FORM.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	YES. HOWEVER IN ADDITION TO THE AUTHORIZATION LETTER, YOU MUST PROVIDE A POWER OF ATTORNEY FROM THE BENEFICIAL HOLDER GIVING YOU AUTHORIZATION TO SIGN ON THEIR BEHALF.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
WILL I BE PAID THROUGH DTC?	NO, YOU WILL BE PAID BY CHECK
HOW LONG DOES IT TAKE FOR CLAIMS TO BE PAID?	GENERALLY 1-2 YEARS.
IS THERE A MINIMUM POSITION PER BENEFICIAL HOLDER REQUIREMENT?	YES, CLAIMS MUST RECLAIM AT LEAST \$25.00
IS THIS 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 DR FOR 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.

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 DRs, and their agents and the participants, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and (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 DRs and their agents and the participants, 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 DRs 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 depositary 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 - FAVORABLE 15% LONG FORM

COUNTRY	ENTRY INTO FORCE	DIVIDENDS	
		General	Reduced
ALBANIA	1/9/2004	15	5*
ALGERIA	10/1/2003	15	15
ARGENTINA	22/07/1999	15	10*
ARMENIA	1/10/2001	15	5*
AUSTRALIA	1/11/1979	15	15
AUSTRIA	28/06/1973	15	15
AZERBAIJAN	12/8/2004	15	5*/10**
BANGLADESH	9/12/1997	15	15
BELARUS	13/10/1998	15	5*
BOSNIA HERZAGOVINA (former YUGOSLAVIA)	26/05/1983	15	10*
BRAZIL	13/07/1973	15	15
CANADA	6/10/2004	15	5*
CHILE	5/5/2010	15	0*
COTE D'IVOIRE	30/12/1980	15	15
CROATIA	1/4/2004	15	5*
CYPRUS	8/12/1999	15	10*
CZECH REPUBLIC	24/07/2000	15	5*
DENMARK	31/12/1970	15	15
ECUADOR	18/03/2004	15	15
ESTONIA	15/04/2003	15	5*
FINLAND	27/12/1978	15	5*
FRANCE	17/06/1965	15	10*
GABON	13/05/2005	15	15
GEORGIA	4/5/2004	15	5*
GERMANY	30/07/1969	15	15
GHANA	17/10/2008	15	10*
GREECE	30/12/2005	15	5*
HONG KONG	7/10/2004	15	5*
ICELAND	19/06/2003	15	5*
INDIA	1/10/1997	15	15
INDONESIA	7/11/2001	15	10*
IRELAND	31/12/1973	15	15
ISRAEL	4/11/1975	15	15
ITALY	29/07/1989	15	15
JAPAN	16/04/1970	15	10*
KAZAKHSTAN	13/04/2000	15	5*
KYRGYZSTAN (former USSR)	8/1/1991	15	15
LATVIA	7/5/2003	15	5*
LITHUANIA	5/5/2003	15	5*
LUXEMBOURG	30/12/1972	15	10*

EXHIBIT A - FAVORABLE 15% LONG FORM (CONTINUED)

COUNTRY	ENTRY INTO FORCE	DIVIDENDS	
		General	Reduced
MALAYSIA	14/08/1975	15	15
MALTA	3/1/1975	15	15
MEXICO	1/2/1997	15	5*
MOLDOVA (former USSR)	8/1/1991	15	15
MONGOLIA	30/03/2000	15	5*
NETHERLANDS	31/12/2002	15	5*
NEW ZEALAND	8/12/1983	15	15
NIGERIA	27/10/1994	15	12.5*
NORWAY	4/10/1991	15	5*
PAKISTAN	2/9/1983	15	15
PHILIPPINES	9/7/1980	15	10*
POLAND	29/04/2004	15	5*
PORTUGAL	19/02/1971	15	15
ROMANIA	17/10/1998	15	5*
SAN MARINO	25/06/2007	15	0*/5**
SENEGAL	4/2/1993	15	15
SERBIA AND MONTENEGRO (former YUGOSLAVIA)	26/05/1983	15	10*
SINGAPORE	27/11/2008	15	5*
SLOVAKIA	13/06/2000	15	5*
SLOVENIA	2/10/2002	15	5*
SOUTH AFRICA	10/10/1998	15	5*
SOUTH KOREA	19/09/1979	15	15
SPAIN	25/06/2003	15	0*
SRI LANKA	12/6/1985	15	15
SWEDEN	24/02/1993	15	5*
SWITZERLAND	26/09/1980	15	10*
TAJIKISTAN (former USSR)	8/1/1991	15	15
TUNISIA	16/10/1976	15	15
TURKMENISTAN (former USSR)	8/1/1991	15	15
UKRAINE	25/02/1999	15	5*
UNITED STATES OF AMERICA	28/12/2007	15	5*
UZBEKISTAN	8/7/1999	15	5*
VENEZUELA	13/11/1998	15	5*
VIETNAM	25/06/1999	15	5*/10**

* / ** In cases of multiple tax rates, the lower rate typically refers to a minimum of 10% (or 25%) of outstanding shares, please contact your tax advisor or GlobeTax for specific details.

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

[DATE]

GlobeTax as Agent of BNY Mellon
90 Broad Street-16th Floor
New York, NY 10004-2205
Attn: Kasey Harbes

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Belgian DRs. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial holder cited below held the respective amount of DRs on the record date of December 15, 2014 for the security BELGACOM (cusip: 077701100).

Below is the list of beneficial holders and their holdings, which total [TOTAL # OF DRs CITED BELOW] DRs. As required, the forms (and Form 6166, if applicable), are enclosed for each beneficial holder. The ratio is 5 Depository Receipt to 1 Ordinary Share. The information is as follows:

<u>Name of beneficial holder</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer ID #</u>	<u># of DRs held</u>
1)				
2)				
3)etc.				

We ask that BNY Mellon, as Depositary, apply to the Belgian Tax Authorities for the reduced withholding tax rate on the above beneficial holders' 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 Receipt 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 acknowledge 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 acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

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 holders 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 holders.

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 C- ANNEXE 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.

s'engage à signaler immédiatement à la banque 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*

*La (les) signature(s) autorisée(s) doit (doivent) être suivie(s) de la qualité du (des) signataire(s).

**EXHIBIT D- 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 Holder Name>

<B/O Address#1>

<B/O Address#2>

Was a recipient of a coupon, payable on **December 12, 2014** on a position of:

<ORD Share Amount> shares of **BELGACOM**
with the gross dividend rate of **EUR 0.5**

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 E- AUTHORIZATION LETTER

Authorization to Perform Tax Reclamation With Respect to Claims in Belgium ("Authorization")

The undersigned hereby makes, constitutes and appoints Globe Tax Services Incorporated ("GlobeTax"), a New York corporation having its principal place of business at 90 Broad Street, New York, NY 10004-2205, U.S.A. as its true and lawful attorney-in-fact and agent, to sign and file with applicable authorities any and all applications, requests, or claims for refund, reduction, repayment, and credit of, or exemption or relief from, any withholding or similar taxes on income on securities in the custody of the Custodian specified below from the Kingdom of Belgium and its various instrumentalities, including to obtain any documents from government agencies or other information required for that purpose, and to receive and distribute funds received in connection therewith, that are submitted to GlobeTax and/or the applicable depository.

We have caused this Authorization to be executed by our duly authorized representative this ____ day of _____, _____.

For:	<BENEFICIAL HOLDER NAME>
Address:	<BENEFICIAL HOLDER ADDRESS>
Country of Residence:	<BENEFICIAL HOLDER COUNTRY OF RESIDENCE>
Tax ID #:	<SSN#/TIN#>
Custodian (Participant):	<DTC PARTICIPANT NAME>
DTC#:	<DTC PARTICIPANT #>

Signature: _____

Name: _____

Title: _____

EXHIBIT F- 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 DESTINÉ À 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 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 :

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 and 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'exécuteur de précompte doit être versé en Belgique (7) / à l'étranger (7)

De tevel 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)

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 À 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

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 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 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 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'identificaci6n fiscal en l'Estat de residència - Fiscaal identificatienummer in de woonstaat - Steuerliche Identifikationsnummer in dem Wohnsitzstaat -
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 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.

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 ingevalge 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*

Service Public Fédéral
FINANCES de
BELGIQUE
Administration des contributions
directes

Federale Overheidsdienst
FINANZEN van
BELGIE
Administratie der directe
belastingen

Föderaler Öffentlicher Dienst
FINANZEN von
BELGIEN
Verwaltung der direkten
Steuern

Federal Public Service
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 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 dividend 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

I. DENOMINATION OU RAISON SOCIALE DU DÉBITEUR 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 REQUÉRANT (2) - VERKLARING VAN DE AANVRAGER (2) - ERKLÄRUNG DES ANTRAGSTELLERS (2) - DECLARATION BY THE CLAIMANT (2)

Devise - Munteenheid - Währung - Currency unit :

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 und 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 te veel 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)

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

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 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'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 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 :
 Numéro d'identification fiscale dans l'état de résidence - Fiscale identificatienummer in de woonstaat - Steuerliche Identifikationsnummer in dem Wohnsitzstaat -
 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 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.

