



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24305-26
<b>Date:</b>	May 27, 2026
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b>Tax Relief</b> – Country: France
	<b>Security:</b> ACCOR SA <b>CUSIP:</b> 00435F309
	<b>Record Date:</b> 06/02/2026 <b>Payable Date:</b> TBD
	<b>CA Web Instructions Deadline:</b> 06/09/2026 8:00 PM ET

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

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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**ACCOR S.A.** has announced a cash dividend and Citibank, N.A. acts as the Depository for the Depository Receipt ("DR") program.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefore, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

As outlined in the Eligibility Matrix below, all qualifying holders will have the opportunity to receive their full treaty benefits on DR pay date. Holders not certified at the favorable or exempt withholding tax rates through CA Web will receive the dividend net of the full French statutory withholding tax rate of 25% with the possibility to reclaim through the standard long form process.

**PLEASE NOTE:**

- ALL 6166s SUBMITTED MUST BE DATED PRIOR TO THE ORD PAY DATE.
- U.S. MUTUAL FUNDS THAT WISH TO RECEIVE THE FAVORABLE RATE MUST PROVIDE A COPY OF THEIR 2026 8802 WITH THE ORIGINAL SUBMISSION.
- IRAs ARE NOT ELIGIBLE FOR RELIEF AT SOURCE OR LONG FORM UNLESS 6166 REFERS TO 401(a), 401(b) OR 457

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
ACCOR S.A.	00435F309	FR0000120404	Jun 02, 2026	Jun 03, 2026	TBD	5 : 1	EUR 1.35000

## FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (EUR)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.00750 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jun 09, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Jun 25, 2026
LONG FORM	CHECK OR ACH	N/A	UP TO \$ 0.01000 PER DR	\$ 125.00000	Oct 31, 2028 5:00 PM ET

**RECLAIMS RECEIVED AFTER THE LONG FORM SUBMISSION DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A 1,000.00 EUR CUSTODIAL FEE PER LINE ITEM WHETHER OR NOT SUCCESSFUL**

### Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

I/we hereby certify that I/we will indemnify Citibank, N.A. (and its agents) for any liability Citibank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. Citibank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

## ELIGIBILITY MATRIX

**Note:** All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).

# ESP



CITIBANK offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

### CONTACT DETAILS

<b>PHONE NUMBER</b>	800-628-4646 (+1 212 747 9100 from outside US)
<b>FAX NUMBER</b>	800-633-4646
<b>GROUP EMAIL</b>	FranceESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

**Who do I send the relief at source documentation to?**

Everything is to be submitted to GlobeTax.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

<p><b>Does the IRS 6166 form have to be for the Ordinary year in which the dividend is paid out and must it be original?</b></p>	<p><b>Yes.</b> All submitted 6166s must be for the Ordinary pay year and must be original.</p>
<p><b>What happens if I do not send in the documentation and/or submit a file whose share position totals more than my CA Web elections?</b></p>	<p>This will result in a chargeback for the number of shares not supported by the documentation. The favorable or exempt shares elected will be adjusted to your unfavorable position and result in a debit to your DTC participant account. Submitting share amounts exceeding your CA Web elections may result in a chargeback of the total election.</p>
<p><b>Why are Forms 8802 being requested for U.S. Regulated Investment Companies (RICs), Real Estate Investment Trusts REITs) and Real Estate Mortgage Investment Conduits (REMICs)?</b></p>	<p>The IRS 6166 form does not differentiate between corporations and Regulated Investment Companies (RICs), Real Estate Investment Trusts REITs) and Real Estate Mortgage Investment Conduits (REMICs). In order for the French Tax Authorities to validate entities, these forms are being requested.</p>
<p><b>Are Canadian mutual funds eligible for reclaim through the relief at source process?</b></p>	<p><b>No.</b> Only through the standard long form process.</p>
<p><b>Are partnerships/LLCs eligible for reclaim the relief at source process?</b></p>	<p><b>No.</b> Only through the standard long form process.</p>
<p><b>Why would the French Tax Authorities request an IRS 6166 form for individuals or corporations if it is not required?</b></p>	<p>If they have any doubts regarding the status of the beneficial owner, they are entitled to validate their suspicion by requesting the 6166.</p>
<p><b>How long does it take to receive payment with the relief at source process?</b></p>	<p>On DR pay date.</p>
<p><b>Are U.S. trust accounts eligible for the relief at source process?</b></p>	<p><b>No.</b> Only through the standard long form process.</p>
<p><b>Do U.S. individuals have to provide a 6166 in order to qualify for a new 12.8%?</b></p>	<p><b>No.</b> However, the French Tax Authorities reserve the right to request one.</p>
<p><b>What if I fail to provide a COR or a Certified form 5000 upon request to support elections for the reduced statutory rate (12.8%)?</b></p>	<p>In most cases you will not be asked to provide a COR/6166 or Certified Form 5000 to substantiate the 12.8% rate, however, should the local sub-custodian have doubts about the beneficial owner entity type and you are unable to provide a COR/6166 or Certified Form 5000 those shares may be moved to the unfavorable 25% tax bracket.</p>

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<b>Where can I obtain information on the standard long form process?</b>	GlobeTax administers the long form process. Please refer to the contact details section of this notice for assistance.
<b>When do I need to use Exhibit II (cover letter) at the end of this notice?</b>	Only for the standard long form process & if you are not submitting via ESP.
<b>Does form 5000 have to be sign, stamped and dated?</b>	<b>Yes</b> , Box III on the form 5000 has to be signed, stamped and contain the date & place.
<b>When do I have to stamp Box VI of the form 5000?</b>	Box VI has to be stamped when the 6166/COR is not provided with the claim submission.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL

<b>How long do beneficial owners have to file for reclaim on this dividend?</b>	Generally, two years from the end of the year in which the ordinary dividend was paid, however it may depend on the residency of the beneficial owner.
<b>Is there any way to reclaim the funds I was charged back for?</b>	<b>Yes</b> . The standard long form process. Please refer to the contact details section of this notice for assistance.
<b>Is this dividend available on ESP powered by GlobeTax?</b>	<b>Yes</b> , all required documents can be created using ESP powered by GlobeTax but they must still be forwarded to GlobeTax.
<b>Will GlobeTax accept claims filed directly to them by beneficial owners?</b>	GlobeTax only accepts claims filed by the DTC participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.

***Warning and Disclaimer:***

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank, N.A. and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.