



Uw naam

@ internet - DGFIP

5001-EN

Recipient's name

For use by the  
foreign tax  
authority

**CALCULATION OF WITHHOLDING TAX ON DIVIDENDS**  
*Attachment to Form 5000*



**INDIVIDUALS AND LEGAL ENTITIES: 2**

If the dividends have not been paid yet, you may be eligible for the simplified procedure.

**I) Declaration of recipient applying for the  
parent company system 2**

I hereby certify that I meet the requirements stipulated:

☒ in Article 10 of the tax treaty between France and The Netherlands (Les Pays-Bas) 4  
and I therefore request an exemption from withholding tax / a reduction in the rate of withholding tax to .....15 per cent.

☐ in Article 15-1 of the Agreement between the European Community and the Swiss Confederation of 26 October 2004 and  
therefore request to be exempted from withholding tax.

☐ Directive 90/435/EEC of 23 July 1990 (article 119ter of the French tax code). Accordingly, I certify that the recipient  
company:

a) has its effective place of management in a Member State of the European Union and is not considered, under the terms of a  
double tax agreement with a third country, to be resident for tax purposes outside the Europe Union;

b) takes one of the forms listed in the order issued or ~~xx/xx/xxxx~~ by the Minister of the Economy, Finance and Industry, pursuant  
to the Annex to Directive 90-435 of the Council of 23 July 1990, amended by Directive 2003/123/EC of the Council of 22  
December 2003;

c) has held directly, for an uninterrupted period of two years or more, at least 20 per cent of the capital of the entity  
distributing the dividends. The aforementioned holding shall be reduced to 15 per cent for dividends distributed between  
1 January 2007 and 31 December 2008 and to 10 per cent for dividends distributed from 1 January 2009 onwards <sup>(1)</sup>, or

d) has made an undertaking to maintain its holding for an uninterrupted period of two years or more and to appoint a  
representative who shall be responsible for paying withholding tax and, where such is the case, the penalties referred to in Article  
1765bis of the French tax code. (That undertaking must reach the *Centre des impôts des non-résidents* (non-resident tax centre)  
10, rue du Centre, TSA 10 010, 93 465 NOISY LE GRAND CEDEX, FRANCE, and the paying institution in France before the first  
dividend payment date following book-entry registration of the shares of the distributing company.) <sup>(1)</sup>

e) is subject to corporate income tax in the Member State where it has its effective place of management, without the  
possibility of an option or of being exempt.

I also certify that, to the best of my knowledge, this entity is not controlled directly or indirectly by one or more residents of  
countries that are not European Union members <sup>(1)</sup>, or

I also certify that, to the best of my knowledge, this entity is controlled directly or indirectly by one or more residents of  
countries that are not European Union members but that this chain of holdings does not seek, as its main purpose or one of its  
main purposes, to take advantage of the withholding tax exemption provided for in Article 119bis (2) of the French tax code <sup>(1)</sup>.

If the company transfers its effective place of management to another European Union Member State or if there is a change in  
its legal or tax situation, I hereby undertake to send a new form, based on this form, to the paying institution in France, or, where  
such is the case, to the subsidiary resident in France that pays the dividend directly, no later than the first dividend date following  
such transfer or change.

Datum, plaats .....

Date and place

<sup>(1)</sup> Cross out the statement that does not apply

Signature of beneficiary or his/her legal representative

**II) To be completed by the recipient**

Please make sure that the Boxes I, II, III, and VII on Form 5000 have been completed

**III) To be completed by the paying institution**

Please make sure that Box V of Form 5000 has been completed

French company paying the dividends <sup>(1)</sup>	Dividend payment date	Number of shares	Parent company system		Dividend per share <sup>(2)</sup> €	Total amount € (column 3 x column 6)	Total withholding tax under domestic legislation € (column 7 x 25%)	Withholding tax due under the applicable tax treaty € (column 7 x treaty rate)	Withholding tax deducted €	Amount reclaimed € (column 10 – column 9)
			Holding %	Date on which this holding % was reached						
1  Credit Agricole S.A.	2  24/06/2014	3  3300	4	5	6  035	7  115500	8  28875	9  17325	10  34650	11  17325
<b>TOTAL</b>										17325

<sup>(1)</sup> Exact name and address of the company paying dividends, except for listed companies.

<sup>(2)</sup> Gross amount before withholding tax