

	Parcel no.	U.V.	Filing no.
	11/AD		Date:

Client number
.....

Drawn up in accordance with article 117, § 6 and 117, § 11 RD/ITC 92 concerning:

- the income from deposited funds as referred to in art. 110,4°, b RD/ITC;
- the income from nominative bonds or from nominative savings certificates as referred to in art. 107, § 2, 5°, b) and 10° RD/ITC;
- the income from foreign property as referred to in art. 230 part 1, 2° or 264bis ITC 92, paid or granted to non-residential savers;
- the dividends and similar revenues whereby the debtor is a Belgian investment firm as referred to in art 106 §7 RD/ITC ⁽¹⁾

This certificate also applies to the exemptions provided for in art. 126¹, 2°, 126¹, 11°, 139 second part and 139bis, 3° of the statute book for miscellaneous rights and taxes.

The undersigned (*surname and first name of the proxy(-ies) of the beneficiary(-ies)*)

Surname/first name	Client number
--------------------------------------	---------------------------------

acting on behalf of:

The beneficiary(-ies) of the income:

surname, first name or designation (<i>full designation and address of the beneficiary (-ies)</i>)	client number
---	------------------------

address (street no., box no.)	region/district
postcode area	country

confirm(s) that the latter:

- is/are (a) non-resident(s), as referred to in article 227 ITC, i.e., that Belgium:
 - is neither their place of residence nor their seat of wealth;
 - nor is it the place of their company headquarters, principal establishment or administrative or management office and:
 - having a legal personality;
 - not having a legal personality, but being exclusively comprised of members that, as natural persons, has/have neither their place of residence nor the seat of their fortune in Belgium;
 - is/are the owner(s) or usufructuary (-ies) of all the capital or financial instruments that they hold in their own name at Belfius bank SA/NV ⁽²⁾
 - that, if they are not the owner or usufructuary of these properties, the owner(s) or usufructuary (-ies) fulfil the aforementioned conditions ⁽²⁾
- insofar as they exercise a professional activity in Belgium, they do not use the capital in the course of their professional activity;
- forsake the capitalization of interest for securities for which the capitalization of interest is optional;

⁽¹⁾ Important: No exemption from withholding tax can be granted on the part of the income paid in the form of a dividend (or any equivalent types of income) that the investment firm itself may have received from a domestic company, i.e., a company formed in compliance with Belgian or foreign law and that has its company headquarters, principal establishment or administrative or management office in Belgium and that is not exempt from corporate tax.

⁽²⁾ Re-income from Belgian bonds and savings certificates, exemption from withholding tax can only be granted when it can be established that the beneficiary of the interest – over the whole interest period – was the owner or usufructer of the securities that yielded this interest and that have been subject to nominative registration during the whole of the period to which the interest was applicable.

	Parcel no.	U.V.	Filing no.
	11/AD		Date:

4. the debtor of the withholding tax undertakes to comply with the regulations to which the renunciation of all or part of the collection of the withholding tax is subordinate, particularly as regards the provision of the aforementioned information to the Administration for Direct Taxation.
5. This certificate has a limited validity of a maximum of 10 years ⁽³⁾. Moreover, it is only valid if it is accompanied by a document establishing that the beneficiary of income has his or her residence abroad (see the list of accepted documents given below ⁽⁴⁾). In the absence of proof of residence abroad, the beneficiary of income will not be able to claim fiscal exemption for non-residents.

The undersigned immediately undertake to directly inform all parties involved of any changes that may affect the correctness of this certificate.

Drawn up in on

Client relationship	Client relationship
Surname/first name client no.	Surname/first name client no.
.....
Signature ⁽⁵⁾	Signature ⁽⁵⁾

FOR INFORMATION ONLY

⁽³⁾ Unless a shorter period of validity is stated in the document proving residence or source of income abroad.

⁽⁴⁾ The documents listed below are accepted as providing valid proof of address:

- identity card or passport stating a legal address abroad
- driving licence
- tax notice
- certificate of residency issued by an embassy
- certificate of residency issued by a local council
- extract from the civil registry
- certificate of family composition
- front page of a tax return
- proof of tax domicile
- certificate of exemption from the state housing levy
- letter of summons to vote in elections.

⁽⁵⁾ In the case of companies, associations, institutions and any other such organizations, the undersigned must mention their capacity when signing.