

IDENTIFICATION CERTIFICATE

X/N Securities Settlement System - Exempt Account

Certificate drawn up pursuant to article 5 of the Royal Decree of 26 May 1994 on the collection and payment of the withholding tax on income from movable assets in accordance with chapter I of the law of 6 August 1993 on transactions in certain securities.

When an exempt account is opened, the holder shall deliver to the account-keeping institution a certificate which enables the holder or the beneficiaries of the income to be identified and makes it possible to ascertain that these belong to one of the categories of persons who can claim exemption from the withholding tax on income from movable assets.

This certificate shall be held in safekeeping by the account-keeping institution at the disposal of the Direct Tax Department. Account-keeping institutions established abroad shall transmit these certificates either to the NBB-SSS or to their Belgian Participant, which shall keep these certificates at the disposal of the Department.

The holder of an exempt account shall immediately inform the account-keeping institution of any change to the data contained in the certificate. Account-keeping institutions established abroad shall immediately notify the NBB-SSS or the Belgian Participant of these changes.

The undersigned¹

acting on behalf of²

address or registered head office

¹ Surname(s) and forename(s) of the declarant or his agents.
² Exact name - only for legal persons.

FPS FINANCE

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1) certify/certifies that the latter belongs to one of the categories³ of taxpayers⁴ mentioned below:

- 1° the resident companies referred to in article 2 of the Income Tax Code 1992 (CIR 92);
- 2° without prejudice to the application of article 262, 1° and 5°, CIR 92, the institutions, associations or companies referred to in article 2, § 3, of the law of 9 July 1975 on the supervision of insurance companies, other than those referred to in 1° and 3°;
- 3° the semi-public ("parastate") social security agencies, or agencies equivalent thereto, referred to in article 105, 2°, of the royal decree implementing CIR 1992 (AR/CIR 92);
- 4° the non-resident savers referred to in article 105, 5° of the same decree;
- 5° the unit trusts referred to in article 115 of the same decree;
- 6° the taxpayers referred to in article 227, 2°, of CIR 92 who are subject to the tax on non-residents in accordance with article 233 of the same Code and who have used the income-producing capital for the exercise of their professional activity in Belgium;
- 7° the Belgian State, for its investments which are exempt from the withholding tax on income from movable assets, in accordance with article 265 of CIR 92;
- 8° collective investment undertakings governed by foreign law which have joint assets managed by a management company on behalf of the Participants, when their right of participation are not publicly issued in Belgium and are not marketed in Belgium;
- 9° resident companies not referred to in 1° whose sole or main activity consists in the granting of credits and loans;
- 10° exclusively with regard to income of securities issued by legal entities forming part of the sector of government within the meaning of the European System of national and regional accounts (ESA) for the application of the Council Regulation (EC) No 3605/93 of 22 November 1993 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community, the legal entities forming part of the above-mentioned sector of government.
- 11° to be added in the event of the extension of article 4 of the Royal Decree of 26 May 1994 to other categories of investors.

2) confirm(s) that the securities which will be booked on an exempt account exclusively belong to the holder of the account either as owner or as usufructuary, or that the holder will act solely on behalf of persons belonging to one of the categories of persons referred to in section 1;

³ Categories referred to in article 4 of the Royal Decree of 26 May 1994.

⁴ Select as appropriate.

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3) undertake(s) to notify the account-keeping institution with which his/her/their account is opened of any change affecting the accuracy of this certificate⁵;

4) authorise(s) the account-keeping institution and the debtor of the income to comply with the rules to which the renunciation of the collection of the withholding tax on income from movable assets is subject, especially with regard to the communication to the Direct Tax Department of the above-mentioned information and of information concerning the income produced by the said securities.

Done at, on

Signature(s)

BOX RESERVED FOR THE ACCOUNT-KEEPING INSTITUTION	
Name of the account keeping institution:	
BIC11 of the Participant:	
Security account opened in the applicant's name:	

⁵ Account-keeping institutions not established in Belgium must forward the certificate and the information to NBB-SSS or to their Belgian Participant via which they participate in the NBB-SSS.