

The form 276 Div.-Aut. is adapted for computer processing and should therefore be filled in as carefully as possible (in the case of a grid : 1 figure or character per box). If refund of the withholding tax on income from movable property is claimed (see nr. 3, a), it is advisable to pay special attention to the filling-in of the method of refund (section 5 of part II).

1. Who has to fill in the form 276 Div.-Aut.?

The form 276 Div.-Aut. must be filled in by the *beneficial owner* of the dividends, including income from invested capital taxable as such, paid by companies resident of Belgium (i.e. the owner, the usufructuary, etc. of the shares generating the income), who wishes to benefit from the reduction under the convention on the withholding tax on income from movable property due under domestic law, provided that he or she fulfils all the conditions laid down in the convention (see nr.2 hereinafter). The form may be filled in by a duly authorised *representative* (see also nr. 3, a, in fine).

The form 276 Div.-Aut. does not have to be filled in by foreign States or some of their public institutions which under the convention are entitled to an exemption of the withholding tax on income from movable property. Such exemption may indeed be granted upon a simple request by the beneficial owner, in which fulfilment of the conditions provided for is made clear.

2. Conditions to be fulfilled by the beneficial owner.

a) Usual conditions.

The beneficial owner of the dividends (natural or legal person) :

- must be a resident of the partner State within the meaning of the convention concluded by Belgium with that State;
- may not have in Belgium, on the date on which the dividends were allocated or made payable, a permanent establishment or a fixed base with which the shares by virtue of which the dividends are paid, are effectively connected.

b) Particular conditions.

Under certain conventions, different particular conditions must also be fulfilled (see explanatory note 276 Div. (Not.) (B)).

3. Procedures for granting the reduction of the withholding tax on income from movable property.

Irrespective of the way (nr. 3, a) and nr. 3, b)) in which the reduction is applied, the beneficial owner of the dividends (or his duly authorised representative) must complete parts I and II of both copies of the form 276 Div.-Aut. and send the two signed copies to the relevant tax office in the country of which he is a resident. That office, after having completed the required certification (part IV), shall return the first copy (*copy intended for the Belgian Administration*) to the claimant and keep the second copy (*copy intended for the Administration of the place of residence*). For dividends from bearer shares, the claimant must attach to the first copy of the claim (*copy intended for the Belgian Administration*) any documents (e.g. coupon encashment slips) evidencing that the person mentioned in part II, 1, of the claim is the beneficial owner of the dividends, and mentioning the amount of the withholding tax on income from movable property, if paid.

a) Normal procedure : refund of the excess tax.

Under this procedure, the Belgian company that pays the dividends shall pay to the Treasury the withholding tax on income from movable property according to domestic law, the possible excess tax being refunded afterwards. For that purpose, the first copy of the claim (*copy intended for the Belgian Administration*), duly authenticated, must be sent to the Bureau Central de Taxation de Bruxelles-Etranger, North Galaxy, Tour B 7ème étage, boulevard du Roi Albert II, 33 à 1030 Bruxelles, as soon as possible and in any case before the expiry of a period of three years from January 1st of the year following that of the payable date of the income. The beneficial owner will be notified of the decision concerning his claim.

b) Simplified procedure : reduction directly at source.

Under this procedure, the reduction of tax may be applied forthwith when dividends are paid. The procedure can however only be followed –and this only *on the distributing company's full responsibility*– for dividends for which the company itself provided financial service and that relate either to *registered shares*, or to a *major holding* represented by bearer shares the coupons of which are handed over to the company (e.g. dividends paid by a Belgian subsidiary to a parent company in the partner State).

The first copy of the duly authenticated claim (*copy intended for the Belgian Administration*) must reach the distributing company *within ten days after the date of payment of the income*, with the coupons attached in the case of bearer shares.

If, for any reason, it has not been possible for the reduction to be applied directly at source, the excess tax may be refunded under the procedure under a) hereinbefore.

4. Notes and references 276 Div.-Aut.

(1) - Dividends subject to the withholding tax on income from movable property of 25,75% :

According to whether the convention limits the Belgian tax to 20%, 15%, 10% or 5%, the reduction shall equal respectively 5,75/74,25; 10,75/74,25; 15,75/74,25 or 20,75/74,25 of the net amount mentioned in part II, section 4, line g;

- Dividends subject to the withholding tax on income from movable property of 25% :

According to whether the convention limits the Belgian tax to 20%, 15%, 10% or 5%, the reduction shall equal respectively 5/75; 10/75; 15/75 or 20/75 of the net amount mentioned in part II, section 4, line g;

- Dividends subject to the withholding tax on income from movable property of 20,60% :

According to whether the convention limits the Belgian tax to 20%, 15%, 10% or 5%, the reduction shall equal respectively 0,60/79,40; 5,60/79,40; 10,60/79,40 or 15,60/79,40 of the net amount mentioned in part II, section 4, line g;

- Dividends subject to the withholding tax on income from movable property of 20% :

According to whether the convention limits the Belgian tax to 15%, 10% or 5%, the reduction shall equal respectively 5/80; 10/80 or 15/80 of the net amount mentioned in part II, section 4, line g;

- Dividends subject to the withholding tax on income from movable property of 15% :

According to whether the convention limits the Belgian tax to 10% or 5%, the reduction shall equal respectively 5/85 or 10/85 of the net amount mentioned in part II, section 4, line g;

- Dividends subject to the withholding tax on income from movable property of 13,39% :

According to whether the convention limits the Belgian tax to 10% or 5%, the reduction shall equal respectively 3,39/86,61 or 8,39/86,61 of the net amount mentioned in part II, section 4, line g;

However, in cases where the dividends are deemed to be paid out of definitively taxed reserves or out of reserves taxed in the name of the partners, the amount of the thus calculated reduction may not exceed the amount of the withholding tax on income from movable property due or paid under Belgian domestic law by the distributing company, which corresponds to the dividends that are mentioned in this claim.

- (2) Complete the grid, after the printed digit 1, with your registration number at the office mentioned overleaf under nr. 3, a). This makes it possible, in case of a change of addresses, to find out quickly whether your full identification should be registered again.

You will be able to fill in the above-mentioned 8-digit registration number only when you make your second claim by means of a form 276 Div.-Aut. You will find that number in the notification of the decision (form 439 D-Aut.) concerning your first claim by means of a form 276 Div.-Aut. (refund procedure).

- (3) The legal form must be mentioned in a shortened form if the beneficial owner is a company.

- (4) Example : 15 MARCH 1999 →

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- (5) Mention here the net amount of income (after deduction of the withholding tax on income from movable property) that the beneficial owner has received (in case of a refund of tax) or would receive (in case of a limitation directly at source) disregarding any limitation by virtue of the convention.

- (6) Only to be completed if a refund of the excess tax is claimed. The refund will be directly carried out if section 5, b, of part II mentions the number of a bank account opened in Belgium in the name of the beneficial owner or of a duly authorised proxy (see also nr. 10 hereinafter).

- (7) Cross out what is not applicable.

- (8) Transfer to a financial account in Belgium is free of charge, whereas refunds through a non-Belgian giro or bank account will be reduced with a lump sum to cover bank charges.

Line 22 : bank account out of the zone SEPA, line 26 : IBAN account in the zone SEPA, line 27 : BIC code

Countries of the zone SEPA (Single Euro Payments Area). That includes the 27 countries of the European Union and the countries of EFTA (European Free Trade Association)

EU : Austria, Belgium, Bulgaria, Czech Republic, Cyprus, Denmark, Estonia, Finland, France, (French overseas territories : Guadeloupe, Martinique, French Guyane and Reunion Island), Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

EFTA : Iceland, Norway, Switzerland and Liechtenstein.

Feroe Islands, Greenland, Monaco, St Marin, Vatican, Anglo Normans Islands, Man Island do not form part of the zone SEPA.

IBAN : account : new format of the bank account in the zone SEPA

BIC code : code wich identifies the bank.

- (9) Mention here the name and address of the bank branch where the account, whose number is mentioned in section 5, b, of part II, is held.

- (10) If in accordance with the specifications in section 5 of part II the excess tax must be refunded to a third person :

- the refund to the beneficial owner through an account of the third person can only be carried out promptly if section 5, e, of part II contains an appropriate communication enabling the account holder to identify unambiguously the beneficial owner and/or the request concerned. In the beneficial owner's interest, it is absolutely necessary that this communication be filled in most carefully in order to prevent any delay in the transfer of refunds to the beneficial owner through the third person. The communication must indeed enable the third person to identify the beneficial owner easily;

- evidence of his authority to receive the payment must be attached to this form.

In order to be valid:

- the evidence must be a hand written statement by the beneficial owner of the dividends or, failing this, his signature must be preceded by the hand-written mention "Valid proxy";

- the beneficial owner's signature must be authenticated (authentication is not required if the refund amounts to less than 25,00 EUR; irrespective of the amount, authentication is neither required if the third person who is designated for the refund is an establishment of the financial services sector).

The statement must be made as follows on page 4 of the copy of the claim that is intended for the Belgian Administration.

Statement

Signature authentication