

**ANNEXE 26**  
**(English version for information purposes only)**

**WITHHOLDING TAX**

withheld on certain income derived from movable capital

**ATTESTATION**

established in accordance with article 117 § 2 of the Royal Decree 92 implementing the Income Tax code related to the income derived from shares or invested capital distributed to some non-residents.

**IMPORTANT:** The exemption is not granted if the non-resident holder, even if he manages in his own name the shares or the invested capital, is contractually obliged to pay the dividends to the final beneficial owner except if the final beneficiary is himself a non-resident aimed at article 106, § 2 of the Royal Decree 92 implementing the Income Tax code.

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(full name or designation and full address of depository account holder with BNP Paribas Securities Services of safekeeping account number(s) \_\_\_\_\_

certifies that:

1. With regard to Belgium:
  - a) They do not have their domicile or their principal source of income in Belgium;
  - b) Their business is not managed or controlled in Belgium and they do not have their registered address in Belgium;
2. They are the beneficial owner of the securities held in the safekeeping account;
3. Their corporate purpose consists exclusively in the management and placement of funds collected for the purpose of financing legal or complementary pension schemes and that their sole and exclusive activities are limited to the operations listed within article 182, 2°, of the Income Tax code.
4. They are exempt from any kind of tax on income in their country of residence.

agrees to notify without delay BNP Paribas Securities Services of any change that would affect the accuracy of this certification. When there are inexact facts in this Attestation, the final beneficiary will become liable for the withholding tax in place of the issuing company.

Date: \_\_\_\_\_

Signature(s)\* \_\_\_\_\_

\* Each authorised signature must be followed by the title of the respective signatory.