

Annex 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.

This attestation concerns the following dividend payment:

Issuer designation (name/ISIN)

Dividend amount

Payment date

Beneficiary of the above-mentioned dividend

Full name or designation

Full address

Tax identification number (TIN)

- is the beneficiary of the dividend paid through LuxCSD¹ account (the Account):
- and hereby 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^o, 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 LuxCSD 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.

This Tax Attestation is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg and the courts of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

Date:

Signature(s)²:

¹ LuxCSD refers to LuxCSD S.A. with registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-154449.

² The form must be signed by the legal representative of the non-resident pension fund. Each authorised signature must be followed by the title of the respective signatory.