

"The form 276 Int.-Aut. is suitable for computer processing and should therefore be completed as carefully as possible (if need be 1 digit or character per cell). In case refund of the movable property prepayment is claimed for (see nr. 3, a)), it is advisable to pay special attention to the completion of the procedure of refund (section 5 of part II)."

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

The form 276 Int.-Aut. is to be filled in by the *beneficial owner* of the interest paid by residents of Belgium (i.e. the owner, the usufructuary, etc. of the securities, the creditor, the lender, the depositor) who wishes to enjoy the benefit of the full or partial relief under the convention from movable property prepayment due under the domestic law, provided that he fulfils all the conditions laid down in the convention (see nr. 2 hereafter). The form may be filled in by a duly authorised *representative*.

The form 276 Int.-Aut. has not to be filled in by foreign States or certain of their official institutions which under the convention are entitled to an exemption of the movable property prepayment; such exemption may indeed be granted at a simple request of the beneficial owner in which is made clear that the conditions provided for are fulfilled.

The form 276 Int.-Aut. has not to be submitted by the beneficial owner:

- if interest is treated as income from shares by the tax legislation: in that case, the appropriate form is the form 276 Div.-Aut;
- of interest which is exempted from tax under domestic law (e.g. interest on commercial debt-claims, current accounts between banks or bank deposits): in that case, the procedure provided for, if any, by the domestic law ought to be complied with in order to get the exemption.

#### 2. Conditions to be fulfilled by the beneficial owner.

##### a) Usual conditions.

The beneficial owner of the interest (individual or legal entity):

- has to be a resident of the partner State within the meaning of the convention concluded by Belgium and that State;
- may not have in Belgium at the date of maturity of the interest a permanent establishment or a fixed base with which the securities, debts, loans or deposits by virtue of which the said interest is paid, are effectively connected.

In case of a special relationship between the payer and the beneficial owner of the interest, the full or partial relief from tax under the convention applies only to the *normal* amount of the interest. Some conventions extend however to the *excess* amount of the interest the limitations of tax which apply to dividends: in that case, the form 276 Int.-Aut. is nevertheless to be used.

##### b) Particular conditions.

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

#### 3. Procedures for granting full or partial relief from the movable property prepayment.

Irrespective of the way (nr. 3, a), and nr. 3, b)) in which the relief is granted, the beneficial owner of the interest (or his duly authorised representative) must complete parts I and II of both copies of the form 276 Int.-Aut. and send the two signed copies to the relevant tax office in the country of which he is a resident. This office certifies the first copy of the claim (part IV) (*copy for the Belgian authorities*), returns it to the claimant and keeps the second copy (*copy for the authorities of the State residence*). For interest on *bearer securities*, the claimant must attach to the first copy of the claim (*copy for the Belgian authorities*) any documents evidencing that he is the beneficial owner of the interest and mentioning the amount of the movable property prepayment, if paid (e.g. coupon encashment slips). For interest on registered debts, loans and deposits the payment which is made several times a year, the reduction or exemption may be obtained by submitting one single claim for the total amount of the interest maturing in the same year.

##### a) Normal procedure: refund of the excess tax.

Under this procedure, the Belgian debtor pays to the Treasury the movable property prepayment according to the domestic law, the possible excess tax being refunded afterward. For that purpose, the first copy of the claim (*copy for the Belgian authorities*), duly certified, must be sent to the "Bureau Central de Taxation de Bruxelles-Etranger", FINTO, boulevard du Jardin Botanique 50 boîte 3429, 1000 Bruxelles, as soon as possible and in any case before the expiry of a *period of five years* from the 1<sup>st</sup> January of the year following that of maturity of the interest. The decision concerning the claim will be notified of the beneficial owner.

##### b) Simplified procedure: reduction or exemption directly at source.

Under this procedure, the reduction or the exemption may be granted forthwith at the payment of the interest. However, this procedure may be used *only on the full responsibility of the Belgian debtor* for interest paid in respect of registered securities, debts, loans and deposits or of *bearer* bonds the payment of which is made directly by the debtor.

The first copy of the duly certified claim (*copy for the Belgian authorities*) must be handed over to the Belgian debtor *within ten days after the date of maturity of the interest*, with the coupons attached in the case of bearer securities.

If, for any reason, it has not been possible to grant the reduction or the exemption at source, the excess tax may be refunded under the procedure under a) above.

#### 4. Notes and references 276 Int.-Aut.

(1) Delete where not applicable.

(2) - The reduction is, according to whether the convention limits the Belgian tax to 16%, 15%, or 10%, equal to:

- 9,75/74,25; 10,75/74,25 of 15,75/74,25 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment 25,75% of 12,875% (the reduction may however in no case exceed the amount of the said prepayment);
- 9/75; 10/75 of 15/75 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 25% of 12,5% (the reduction may however in no case exceed the amount of the said prepayment);
- 4,6/79,4; 5,6/79,4 of 10,6/79,4 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 20,6%;
- 4/80; 5/80 of 10/80 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 20%.
- The reduction is, according to whether the convention limits the Belgian tax to 10%, equal to:
  - 5/85 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 15%;

- 3,39/86,61 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 13,39%;
  - 3/87 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 13%;
  - 0,3/89,7 of the net amount mentioned in part II, section 4, line g, if the rate of the Belgian movable property prepayment is 10,3%.
- When the convention provides for exemption, the reduction is of course equal to the amount of the Belgian movable property prepayment under the Belgian domestic law. It is also understood that no reduction is granted in cases where the interest has not been subjected to the Belgian movable property prepayment.
- (3) Complete the grid, after the printed digit 2, with your registration number at the office mentioned overleaf in nr. 3, a). In case of change of address, this number makes it possible to find out whether your full identification should be registered again.

You will be able to fill in the above-mentioned registration number of 8 digits only when you make your second claim by means of a form 276 Int.-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 Int.-Aut. (refund procedure).

- (4) If the beneficial owner is a company, fill in the legal form in a shortened form.

(5) Example: 15th MARCH 2013 → 

1	5	0	3	2	0	1	3
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(6) Example: term from 1991 to 2006 → 

9	1	0	6
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(7) Example: 8% → 

8	0	0
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- (8) Mention here the net amount of income, after deduction of tax, that the beneficial owner has received (in case of refund of tax) or would receive (in case of limitation directly at source) disregarding any limitation by virtue of the convention.

Example: for a nominal value (grid 14) of 100.000,00 EUR, a gross interest rate of 8% and if the rate of the Belgian tax movable property prepayment is 15%, the net amount of income is 6.800,00 EUR →

6.800	0	0	ct
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- (9) Only to be completed in the case of refund of the excess tax. 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 reference nr. (12)).
- (10) The refund to an account in Belgium is free. However, the refunds which are not transferred to a bank account or giro in Belgium will be reduced by a lump sum deduction for costs.

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, UK.

ETFA: 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 which identifies the bank.

- (11) Mention here the name and address of the branch office of the financial institution where the account, the number of which is mentioned in section 5, b, of part II, has been opened.

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

- the refund to the beneficial owner through the account of a third person can only take place promptly if an appropriate statement ("communication") occurs in section 5, e, of part II, that refers univocally for the account holder to the beneficial owner and/or the claim in question. In the interest of the beneficial owner, it is absolutely necessary that this statement is filled in with the best of cares so that delays in the transfer of the refunds by the third person to the beneficial owner can be avoided as much as possible. This statement should indeed allow the third person to identify easily the beneficial owner;
- evidence of his authority to receive the payment must be submitted.

In order to be valid:

- the evidence must be a hand-written statement by the beneficial owner of the interest or, if not, his signature is to be preceded by the hand-written mention "Valid proxy";
- the signature of the beneficial owner must be certified (not required if the refund amounts to less than 25 EUR; regardless of the amount of the refund certification is not required either, if the third person designated to receive the refund is an institution belonging to the financial sector).

The evidence of authority must be given on page 4 of the claim (*copy for the Belgian authorities*) in the following manner:

Statement

Certification of the signature

- (13) To be attached to copy nr. 1 (*copy for the Belgian authorities*).