RÉPUBLIQUE FRANÇAISE
Liberté
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Formulaire

FORMULAIRE - INT - Modèle d'attestation à produire en Anglais par les organismes canadiens de placement collectif (convention fiscale franco-canadienne)

in securities contemplated in Article 29, paragraph 7, subparagraph (a)

For the exemption / the reduction(1) of French tax on the fraction of French dividends / interest(1) paid to

these organizations which flow through to residents of Canada and which is taxable in the hands of those residents, in accordance with the France-Canada Tax Convention of May 2, 1975, as amended by the Protocol dated November 30, 1995.

The undersigned (name and address) ……..……...hereby certifies that the organization ……..(name and address) constituted in Canada on (date) ……., established in Canada and is :

(a) a mutual fund trust whose account number is …….. ; or

(b) a pooled fund trust whose account number is…… ; or

(c) a unit trust whose account number is…….. ;

which satisfies the conditions set out in subparagraph (a) of paragraph 7 of Article 29 of the France-Canada Tax Convention in order to be exempted / to have reduction(1) from French tax levied by

withholding tax dividends / interest**(1)**,

and certifies that at the end of the accounting period opening ……(date) and closing ……..(date), the percentage of the rights held by residents of Canada in accordance with subparagraph (a) of paragraph 1 of Article 4 of the Convention was : ……%

The undersigned agrees to restore to the French treasury, spontaneously or at the request of the French tax authorities, any amount corresponding to a benefit the organization has unduly received.

Location and date

Signature of the recipient or his representative

Statement of the tax authorities of the recipient's State of Residence

The undersigned hereby certifies that the information provided by the applicant in this application is, to the best of his / her knowledge, accurate and that the organization is not subject to tax in accordance to the Convention, except for the percentage of the rights held by residents of Canada which was not verified.

Location and date

Signature of the person authorized by the Canadian tax authorities

(1) Strike out the inapplicable statement.

Commentaire(s) renvoyant à ce document :
INT - Convention fiscale entre la France et le Canada - Modalités pratiques d'octroi des avantages conventionnels prévus par les stipulations de l'article 29 paragraphe 7 alinéas a, b et c