
Operational Notice

2 August 2018
ON_45/2018

France: standard procedure for refund applications

For the attention of: **INTERMEDIARIES**

Priority: **HIGH**

Re: **Reminder forms for refund applications for tax years 2016 and later**

Dear Client,

We wish to remind you of the methods for submitting applications for standard tax refunds on the French market for tax years 2016 and later.

Applications for tax refunds relating to withholdings on dividends paid by 20 November 2016 must be sent to Monte Titoli by attaching a form 5000 and 5001.

It is important to note that dividends paid after that date cannot be included, even if they refer to the same tax year. Rather, they must be presented separately using specific a form 5000 and 5001.

The rationale for this lies in the fact that for dividends paid until 20 November 2016 Monte Titoli must submit the documentation to the previous depository, no longer in use following the adoption of the substitute tax rule for the French market.

The tax guide is available [here](#)

For further information, please contact: helpdesk.fiscal@lseg.com