

**DECLARATION - EXEMPTION FROM ADVANCE PAYMENT OF WITHHOLDING  
TAX DUE TO COVID-19**

If you meet the criteria to benefit from the temporary exemption from advance payment of withholding tax as a result of COVID-19, please return this dated and signed declaration to your Payroll Consultant.

**Identification**

<b>Company name</b>	
<b>Payroll Office reference</b>	<b>Company number</b>

**Compliance with the requirements**

I confirm:

- that the company referred to above has resorted to the temporary unemployment scheme for a **uninterrupted period of at least 30 calendar days between 12 March 2020 and 31 May 2020, both dates included;**
- that the company above is **not a company excluded** from the scope of the exemption.  
Reminder: the following companies are excluded:
  - companies which have proceeded in the period from 12 March 2020 to 31 December 2020 to:
    - a purchase of own shares; or
    - a distribution or attribution of dividends (art. 18 Income Tax Code 92), including the payment of liquidation reserves (art. 184quater and 541 Income Tax Code 92); or
    - a capital reduction (including the capital reduction as referred to in art. 537 Income Tax Code 92); or
    - any other reduction or distribution of own capital.
  - companies which, in the period from 12 March 2020 to 31 December 2020:
    - or, holding a direct participation in a company established in a tax haven (= a State included in one of the lists referred to in art. 307, § 1/2 Income Tax Code 92 or art. 179 RD/Income Tax Code 92);
    - or, have made payments to companies established in a tax haven, provided that these payments constitute a total amount of at least EUR 100,000 in the course of the taxable period and that it has not been demonstrated that these payments were made in the context of genuine and sincere transactions arising from legitimate financial or economic needs.

**Declaration and signature**

By means of this certificate I confirm to Partena Professional that my company complies with the above mentioned requirements to benefit from the temporary exemption from advance payment of withholding tax due to COVID-19. I am aware that Partena Professional does not check in any way whether the requirements involved are met.

If, after submitting this declaration, changes are made retroactively to the payroll entries for the period from 12 March 2020 to 31 May 2020 resulting in the company no longer meeting the requirement of temporary unemployment, I will contact my Payroll Consultant to cancel the calculated exemption.

**Name** \_\_\_\_\_

**Date** \_\_\_\_\_

**First name** \_\_\_\_\_

**Job Title** \_\_\_\_\_

**Signature** \_\_\_\_\_