

List of countries or territories for which exemption from, or reduction of, French withheld tax is subject to a request filed by the beneficiary of the revenues by means of a special form validated by the tax administration of the country or territory of which he is a resident

Note >

This table only includes countries in which artist's royalties come under the category of the revenues concerned. This table is for information only. For all specifics and particular cases, please apply to the tax center for non-residents (see « Useful links » in French).

| Country or territory of residence of the beneficiary of the revenues | Form number |
|--|--------------------------|
| Australia | 5002 A |
| Austria | RF 4 |
| Belgium | 5202 RF 5 |
| Canada | 5002 A |
| Finland | RF 3 |
| Germany | RF 3 |
| Italy | 5002 A |
| Japan | 5002 A |
| Korea | 5002 A |
| Luxembourg | RF 3 Lux. |
| Mexico | 5002 A |
| New Zealand | 5002 A |
| Norway | 5002 A |
| Portugal | 5241 RF 2 |
| Sweden | 5144 RF 3 S |
| Switzerland | RF 3 |
| The Netherlands | RF 5 |
| United Kingdom | 5086 RF 3 GB |
| United States | 5055 RF E-U ¹ |

¹ Validation from the American tax administration is required only when the form cannot be certified by the American financial establishment or the person authorized to receive the revenues for the beneficiary.