

Preparation of Form 5000 and Form 5003

You can start preparing your forms from the **1st of January** each year.

- If you are going to issue an invoice, please send the forms before you issue an invoice to Elsevier Masson.
- If you are receiving book royalties, we should receive your forms on or before the 1st of March. Otherwise, the payment for royalties will be processed with deduction of French withholding tax of 25%¹, which will be paid to the French tax authorities.

Note that these forms must be provided to Elsevier Masson **before the relevant payment is made or credited to your account**. If these forms are not provided, Elsevier Masson may have to withhold tax at 25% on its payment. Provided we receive the forms in time the appropriate treaty rate of withholding tax will be applied.

Further, please note that this is an annual process. The forms must be renewed every year.

Directions

Step 1

1. Complete Form 5000 and Form 5003. The forms as well as the explanatory notice are available in different languages on the following websites (you can choose your preferred language):
 - a) **Form 5000:**
<https://www.impots.gouv.fr/formulaire/5000-sd/attestation-de-residence-destinee-ladministration-etrangere>
 - b) **Form 5003:**
<https://www.impots.gouv.fr/formulaire/5003-sd/demande-de-reduction-de-la-retenue-la-source-sur-redevances>

¹ Royalties paid to non-residents are subject to 25% withholding tax. Note that this may be changed in subsequent years.

These forms have three copies. On the upper left side, you can find (1) *“For use by the foreign tax authority”*, (2) *“To be kept by the beneficiary”*, and (3) *“For use by French tax authority”*. By completing the first copy of the forms online, the other two will be filled in automatically. Once completed, print it out. If the forms cannot be completed online, print it out before filling in manually.

Sections to be completed:

a) Form 5000 (Affidavit of Residence)

- I. *Types of Income*. Mark a check on “Royalties”.
- II. *Beneficiary*. Fill out your name, occupation, mailing address, and e-mail.
- III. *Beneficiary declaration*. Please read the declaration carefully and provide your country of tax residence.

b) Form 5003 (Application for a Reduction of Withholding Tax on Royalties)

- I. *Description of French payer royalties*. Please indicate the following.
 - Name: Elsevier Masson SAS
 - Registered office or management office:
65 rue Camille Desmoulins
92130 Issy les Moulineaux
France
- II. *Precise description of the goods or rights giving rise to royalty payments*.
- III. (Please leave Section III as blank).
- IV. *Declaration of recipient applying for an exemption under Directive 2003/49/E*

2. Sign each copy and indicate the date.
3. Send the three copies of Forms 5000 and 5003 to the tax authorities of your country of residence.

Step 2

1. The tax authorities of your country of residence should fill out Section IV of Form 5000. They will certify the form and send you the two hard copies of Form 5000 and 5003. They will keep the copy *“For use by the foreign tax authority”*.
2. Keep the copy *“To be kept by the beneficiary”* of 5000 and 5003 for your own records.

3. Upon receipt of your certified forms, send us the original copy and scanned copy of “For use by French tax authority” of Forms 5000 and 5003:

Original copy:

Elsevier BV
Global Financial Service Centre
P.O. BOX 1345
Amsterdam 1000 BH
The Netherlands

Scanned copy:

<https://www.hightail.com/u/PayeeUSA>

Note: Please ensure that these Forms are certified/dated in the year you expect income payments from Elsevier Masson so that the forms will be effective/valid for that entire year (e.g., if you have transaction/s within **2025, Forms 5000 and 5003 should be certified/dated year in **2025** as well)*

***For United States residents only:**

- If your account is managed by a US financial institution, the affidavit issued by this institution relieves you of the obligation to have Form 5000 certified by your tax authorities. You can ask your US bank to validate Section VI- Declaration of the US financial institution of the Form 5000.
- Alternatively, you can request an IRS certificate of tax residence (Form 6166) by using the Form 8802. You will find more information on [IRS website](#).

***For Mexico residents only:**

The Mexican tax authorities do not validate form 5000. You should request a certificate of tax residence (form 36) from the SAT and provide it to us as detailed above

Reimbursement of Withheld Taxes

If you cannot provide the forms before the royalty payment is made, Elsevier Masson will not be able to partially or totally reimburse the deducted amount of tax (based on the tax treaty between your country of tax residency and France).

Refund requests for royalties must be sent to:

*Pôle de Restitutions des retenues à la source – TSBNC
10, rue du Centre, TSA 60024,
93465 Noisy-le-Grand Cedex
France*

The tax authorities should then make a repayment directly to the recipient of the income (you) or to the recipient's duly designated representative.

You can refer to Explanatory Notice from impots.gouv.fr ([click here](#)) for more information.