

NATIONAL STEEL CO
Form 6-K
April 01, 2013

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16 of the
Securities Exchange Act of 1934

For the month of April, 2013
Commission File Number 1-14732

COMPANHIA SIDERÚRGICA NACIONAL

(Exact name of registrant as specified in its charter)

National Steel Company

(Translation of Registrant's name into English)

Av. Brigadeiro Faria Lima 3400, 20º andar
São Paulo, SP, Brazil
04538-132

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports
under cover Form 20-F or Form 40-F. Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby
furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

COMPANHIA SIDERÚRGICA NACIONAL

Corporate Taxpayers' ID (CNPJ) 33.042.730/0001-04

Company Registry (NIRE) 35.3.003.960 90

Publicly-held Company

NOTICE TO SHAREHOLDERS

PAYMENT OF INTEREST ON EQUITY

We inform that the Board of Directors of Companhia Siderúrgica Nacional ("CSN"), pursuant to article 31 of the Company's Bylaws, approved the payment to shareholders of interest on equity at the amount of R\$560,000,000.00 (five hundred sixty million reais), from the profit reserve account, corresponding to the gross amount of R\$ 0.384095 per share. Except for those shareholders proven to be immune or exempt, this amount is subject to withholding income tax at the rate of 15%. Shareholders domiciled in a country which does not have income tax or in which the maximum rate is below 20% will be subject to withholding income tax at the rate of 25%, pursuant to the provisions in article 8 of Law 9,779/99. Taking into consideration the withholding tax rate of 15%, net amount to be paid will be R\$ 0.326481 per share.

Said interest on equity will be paid, with no monetary restatement, on a date to be defined by the Board of Directors during the year of 2013.

Shareholders registered in the records of the depository institution, Banco Itaú S.A on April 1, 2013 will be entitled to receive said Interest on Equity.

We also inform that as of April 2, 2013, inclusive, the Company's shares will be traded on the Brazilian Stock Exchange as ex-interests over said interest on equity.

São Paulo, April 1st, 2013.

Companhia Siderúrgica Nacional

David Moise Salama

Investor Relations Executive Officer

