

Tax Reclaim Form

LuxCSD S.A.
Attn: OTL - Tax Services
42, avenue JF Kennedy
L-1855 Luxembourg
Luxembourg

LuxCSD account(s): _____ (the "Account")

Dear Sir/Madam,

We, the undersigned customer of LuxCSD S.A. ("LuxCSD"), refer to the following income payment on the following security:

Name of security:

ISIN:

Payment date:

Rate per share/interest rate (EUR):

Number of shares/nominal amount of securities:

Gross amount (EUR):

Tax withheld (%):

Net amount (EUR):

Reclaim amount (EUR):

We hereby certify that the following is the final beneficial owner of the security for which an application for a refund of tax is made and is eligible for it as indicated below:

Name of beneficial owner:

Full address:

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Tax Reclaim Form (cont)

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Complete section A OR section B below, according to the type of securities for which the payment has been made, In either case, tick **one** box only and complete as appropriate.

A. Status of the beneficial owner investing in Debt Securities:

If investing in public debt or corporate bonds subject to Law 19/2003:

A non-resident of Spain; or

If investing in other debt securities:

A resident of: _____, which is:

- An EU Member State other than Spain or
- An OECD Member State other than Spain or
- A country with which Spain has concluded a Double Taxation Treaty; or

A supranational or international organisation having a tax-exempt status in Spain according to the list approved by the Spanish Tax Authorities; or

A supranational or international organisation having a tax-exempt status in Spain according to the Convenio Constitutivo signed with Spain; or

A Central bank.

B. Status of the beneficial owner investing in Equities:

A resident of: _____, which is a country with which Spain has concluded a Double Taxation Treaty; or

A pension fund or pension plan resident in _____, which is an EU Member State and eligible for exemption from tax according to the Spanish legislation; or

A collective investment vehicle resident in _____, which is an EU Member State and eligible for reduced rate of withholding tax according to Spanish legislation; or

A supranational or international organisation having a tax-exempt status in Spain according to the list approved by the Spanish Tax Authorities; or

A supranational or international organisation having a tax-exempt status in Spain according to the Convenio Constitutivo signed with Spain.

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Tax Reclaim Form (cont)

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For and on behalf of:

Name of LuxCSD customer: _____

Address: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date