

# One-time Letter of Request to Clearstream Banking for Reclaim of Dutch Withholding Tax

Clearstream Operations Prague s.r.o.  
Attn: PTR - Tax Services  
Futurama Business Park Building B  
Sokolovska 662/136b  
CZ-18600 Prague 8  
Czech Republic

Clearstream Banking account: \_\_\_\_\_ (the "Account")

Dear Sir/Madam:

We hereby request that Clearstream Banking applies for refunds of Dutch dividend withholding tax from the Dutch Tax Authorities on behalf of and for the benefit of the following beneficial owner, who may be ourselves (hereafter "Claimant"):

Name of the claimant: \_\_\_\_\_

Dutch tax registration number of the claimant (if any): \_\_\_\_\_

For the purposes of ensuring that standard reclaim of Dutch withholding tax is granted to the above-mentioned Claimant on certain dividend payments, we hereby certify that claimant is *(please tick the appropriate box)*:

- a direct Dutch resident investor that is exempt from corporate tax, the legal owner of the Dutch shares and the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.
- a direct foreign resident investor that is the legal owner of the Dutch shares and the effective beneficial owner of the Dutch dividends for which We are claiming a refund of Dutch withholding tax by virtue of the Double Taxation Treaty in force between the Netherlands and \_\_\_\_\_ *(please state the Contracting State)*.
- a direct foreign resident investor that is exempt from corporate tax, the legal owner of the Dutch shares and the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.
- a Dutch resident investor that is exempt from corporate tax and:
  - o having invested through a Dutch investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to Dutch law; and
  - o being the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.

- a Dutch resident investor that is exempt from corporate tax and:
  - having invested through a foreign investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to Dutch law; and
  - being the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.
  
- a foreign resident investor:
  - having invested through a Dutch investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to Dutch law; and
  - being the effective beneficial owner of the Dutch dividends for which We are claiming a refund of Dutch withholding tax by virtue of the Double Taxation Treaty in force between the Netherlands and \_\_\_\_\_ (*please state the Contracting State*).
  
- a foreign resident investor:
  - having invested through a foreign investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to the law of its own country of residence; and
  - being the effective beneficial owner of the Dutch dividends for which We are claiming a refund of Dutch withholding tax by virtue of the Double Taxation Treaty in force between the Netherlands and \_\_\_\_\_ (*please state the Contracting State*).
  
- a foreign resident investor that is exempt from corporate tax and:
  - having invested through a Dutch investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to Dutch law; and
  - being the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.
  
- a foreign resident investor that is exempt from corporate tax and:
  - having invested through a foreign investment vehicle that is holding legal title of the Dutch shares and is recognised as tax transparent according to Dutch law; and
  - being the effective beneficial owner of the Dutch dividends for which We are claiming a full refund of Dutch withholding tax by virtue of the Dutch Dividend Withholding Tax Act.
  
- a foreign tax transparent investment vehicle authorised by the Dutch Tax Authorities to file collective tax reclaims in its own name on behalf of its underlying beneficiaries/participants/members.
  
- a supranational/international organisation recognised as such by the Dutch Tax Authorities and being the effective beneficial owner of the dividends for which We are claiming a full refund of Dutch withholding tax by virtue of Article 10 clause 6 of the Dutch Dividend Withholding Tax Act.

With regard to the above, We hereby declare, acknowledge and agree that:

- The Claimant, who may be ourselves, is fully entitled to apply for the tax reclaim and such application is legally valid and does not contravene any applicable regulation;
- All information provided in this Declaration are valid;
- We will promptly inform Clearstream in case of any change of circumstances that might render the information contained herein inaccurate or incomplete;
- Neither We nor the Claimant have previously submitted or will submit any separate application for the same or part of the reclaimable amount either through a third party service provider or via another refund procedure;
- The tax reclaim service offered by Clearstream and its custodian BNP Paribas S.A. may be subject to changes depending on the Dutch Tax Authorities requirements;
- Neither Clearstream nor BNP Paribas S.A. guarantee the acceptance of the reclaim or payment of the tax refund by the Dutch Tax Authorities;
- The Dutch Tax Authorities have full authority to determine the amount of tax to which the Claimant must be subject. In the case where the Dutch Tax Authorities reject the tax refund application or refund more or less amount of tax than expected by the Claimant, Clearstream and BNP Paribas S.A. will neither challenge nor contest the Dutch Tax Authorities' decision;
- Even though the tax refund is performed by the Dutch Tax Authorities, the Dutch Tax Authorities may, at a later stage, challenge the tax refund and/or require additional information/documentation to assess the eligibility of the Claimant;
- Failure to provide additional information/documentation requested by the Dutch Tax Authorities may result in having to repay the tax refund amount to the Dutch Tax Authorities as well as interest thereon and penalties;
- Neither Clearstream nor BNP Paribas S.A. shall at any time be held liable for any loss or damage caused by the tax reclaim procedure and shall be held harmless in respect of any liability arising from any action taken in relation to the tax reclaim procedure.