

One-Time Certificate for Spanish Equities

Please mail the completed and signed certificate to:

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

LuxCSD¹ account: _____ (the "Account")

We, the undersigned customer of LuxCSD may hold from time to time in our securities Account with LuxCSD, Spanish equities (the "Equities").

For the purposes of ensuring that a quick refund from Spanish withholding tax is granted on certain income payments, we hereby certify that (*tick **one** box only and complete as appropriate*):

- We hold all Equities, issued by issuers organised, resident or incorporated in Spain, exclusively for ourselves or on behalf of one single beneficial owner named below, that is resident for tax purposes in _____ and is entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and the country of residence of the beneficial owner (which may be ourselves).

We undertake to notify LuxCSD via authenticated means of communication, before the applicable deadline for quick refund, of any holding of Equities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise LuxCSD to consider by default, for each relevant dividend payment date, our entire holding of Equities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint LuxCSD to request a reduced rate of Spanish withholding tax on our entire position.

Furthermore, we acknowledge that, in order to receive dividend payments with the reduced rate, we must provide LuxCSD with a valid Certificate of Residence and/or appropriate reclaim forms and other tax documentation required from time to time.

Details of the sole beneficial owner (which may be ourselves):

Full name: _____

Address for tax purposes: _____

Status^a: _____

a. If applicable, specify whether the beneficial owner is:

- A pension fund, pension plan or Collective Investment Vehicle resident in an EU Member State; or
- A supranational or international organisation having a tax-exempt status in Spain either according to the list approved by the Spanish Tax Authorities or according to a Convenio Constitutivo signed with Spain.

OR

- We hold the Equities for several beneficial owners, excluding ourselves, that are entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and their respective countries of residence.

We hereby undertake to provide LuxCSD with a List of Beneficial Owners in the relevant form for each relevant dividend payment date in addition to all other required certification. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for a given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Equities that we may hold in our Account.

We acknowledge that, in order to receive dividend payments with the reduced rate, we must provide LuxCSD with valid Certificate of Residence and/or appropriate refund forms and other tax documentation required from time to time.

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¹ LuxCSD refers to LuxCSD with registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-154449

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We irrevocably authorise LuxCSD to act on the information contained in this certificate. We hereby appoint LuxCSD and LuxCSD's depository for the Equities as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it, to the Spanish authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify LuxCSD promptly upon receipt of any information that would render any statement in this certificate or in the documents submitted from time to time in relation to the Equities untrue or incomplete.

We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Equities, has full power and authority to sign on behalf of the below-mentioned customer of LuxCSD.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made in reliance upon this or any other certification or any additional information provided in connection to the Equities.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the customer named below.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg and the courts of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto

For and on behalf of:

Name of the LuxCSD customer: _____

Residence for tax purposes:
(full address) _____

Tax ID Number *(if available)*: _____

By (authorised signature/s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date