Clearstream

Client Information Guide
Requesting tax vouchers under MiKaDiv reporting
July 2026

Agenda

- Channels
- Client testing
- Using Xact Web Portal

Disclaimer

The user interfaces and design elements showcased in this presentation are a close representation of the final product but are not yet finalised. They are intended to demonstrate the proposed look, feel and functionality. As we continue to refine and optimise the user experience, minor changes may be implemented before the go-live date.

Channels

Xact Web Portal

Clearstream's Xact Web Portal will provide a solution targeting clients with a low volume of tax voucher requests.

Availability

Clients will be able to test the submission of tax voucher requests during the first cycle of client testing in August 2026.

This document provides information to understand how this channel works.

XML File Transfer

Clearstream is committed to support the standard defined by the Association of International Banks (VIB) ideal for large volume tax voucher requests.

Availability

Clients will be able to test the submission of XML messages only starting with the second client testing cycle.

Client testing

Clearstream plans to offer clients with **two test cycles, each lasting two weeks**:

1. In August 2026, with the Xact Web Portal as the only submission channel.
2. In October/November 2026, the addition of the VIB XML format and the connectivity to the tax authority for submission and feedback.

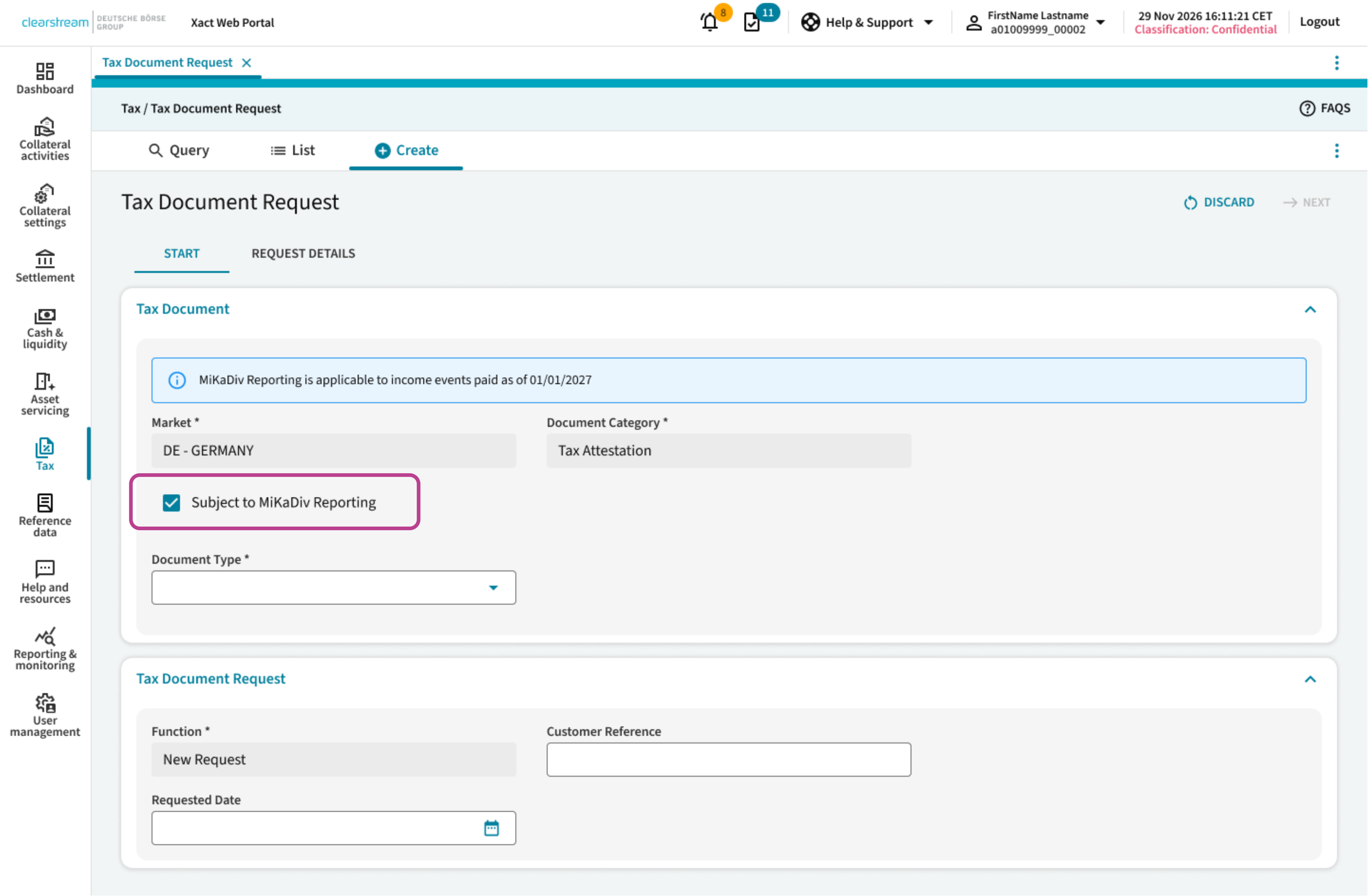
A **Client Simulation Guide** and **Client Simulation Guidelines** will be available for each test cycle.

For each test cycle, a **Client Registration Form** must be completed to participate.

Using Xact Web Portal

The **Tax Document Request screen** has been enhanced to support the transmission of the additional data required under MiKaDiv.

By selecting **Subject to MiKaDiv Reporting** when creating a Tax Document Request, clients will be presented with a new screen designed to capture all the required information.

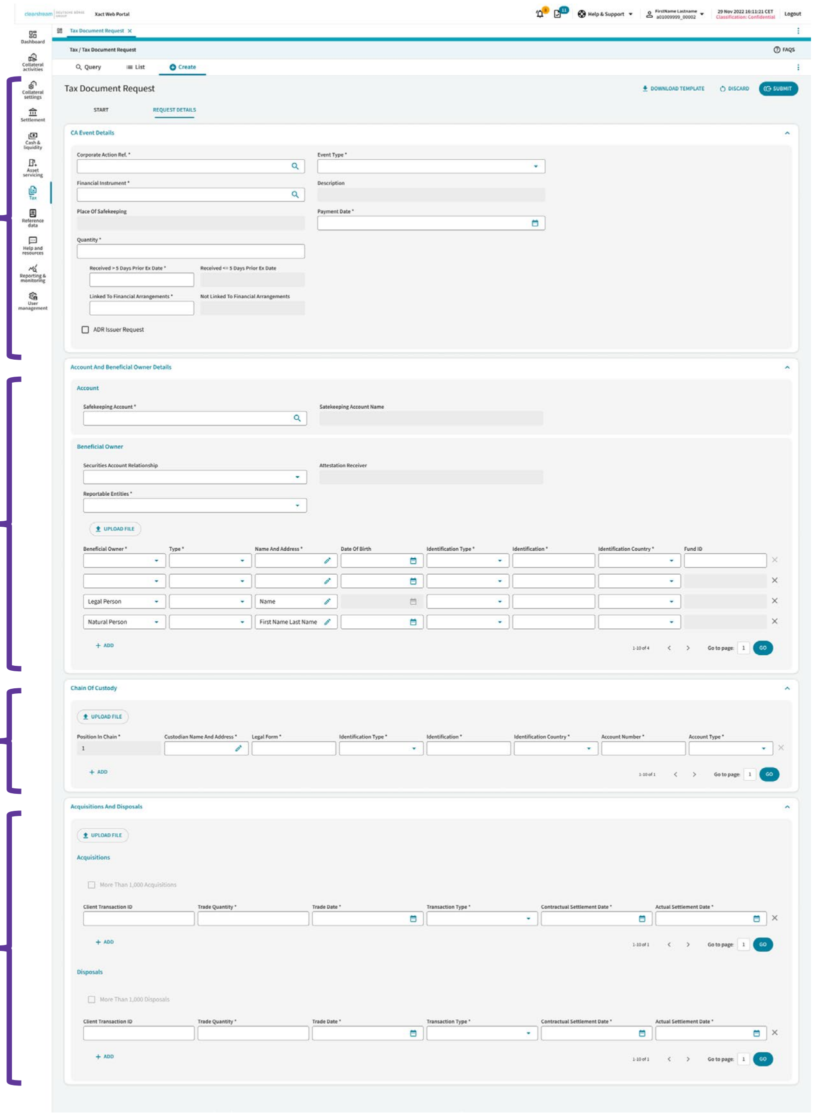


Using Xact Web Portal: Tax document request for MiKaDiv reporting

Start page

The Tax Document Request details screen for MiKaDiv reporting is organised into four sections:

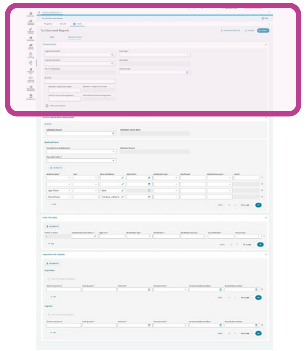
- Corporate action event details
- Account and beneficial owner details
- Chain of custody
- Acquisitions and disposals



Extensive validations of the input and imported data will ensure the quality of every submitted request.

Let’s now look at each section in more detail.

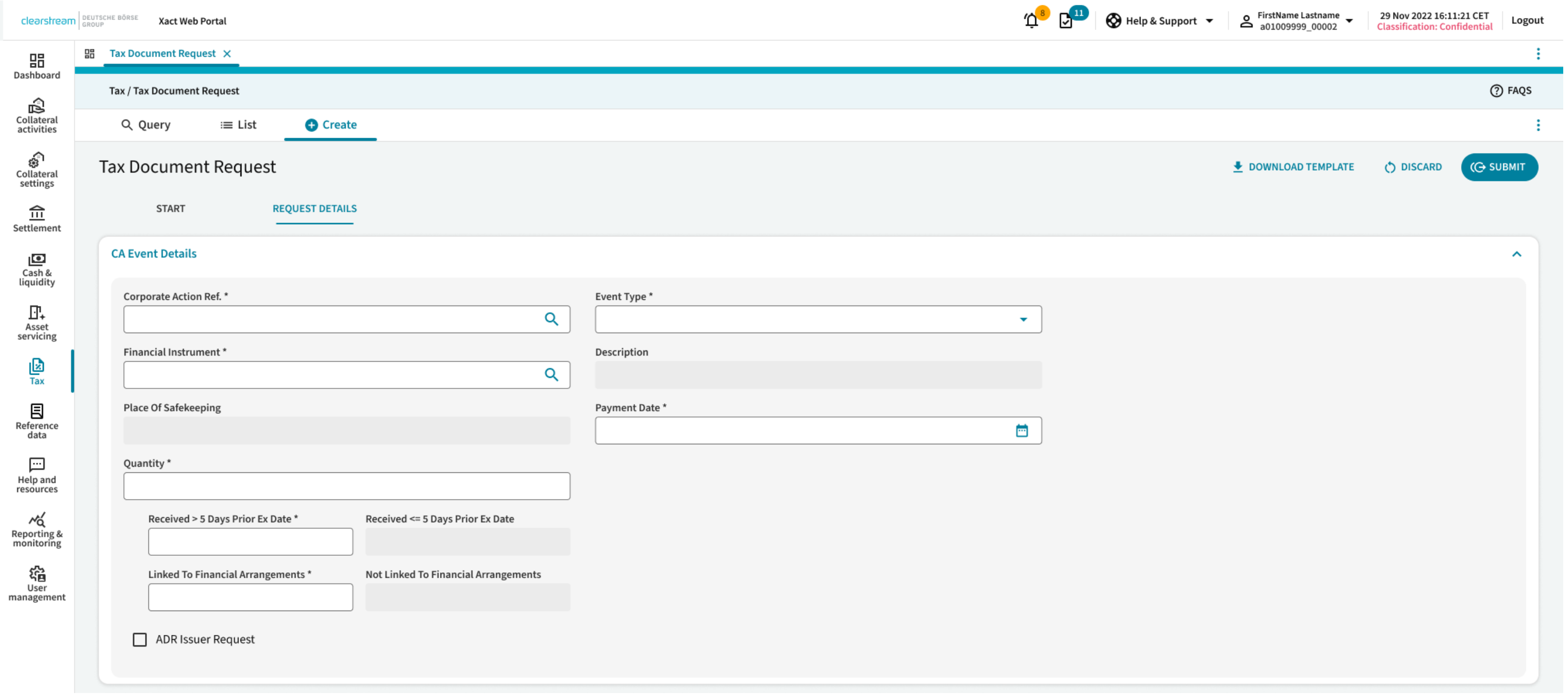
Using Xact Web Portal: Corporate Action (CA) event details



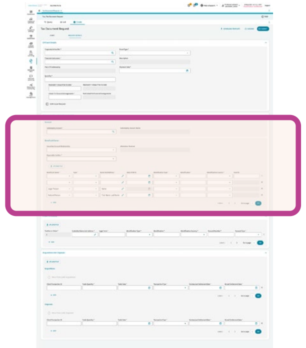
In this section the following information is collected:

- Information to identify the Income event
- The Tax Voucher quantity requested
- ADR Issuer information *(when applicable)*

A CA event lookup will be available; all other information must be keyed in (no import)



Using Xact Web Portal: Account and beneficial owner details

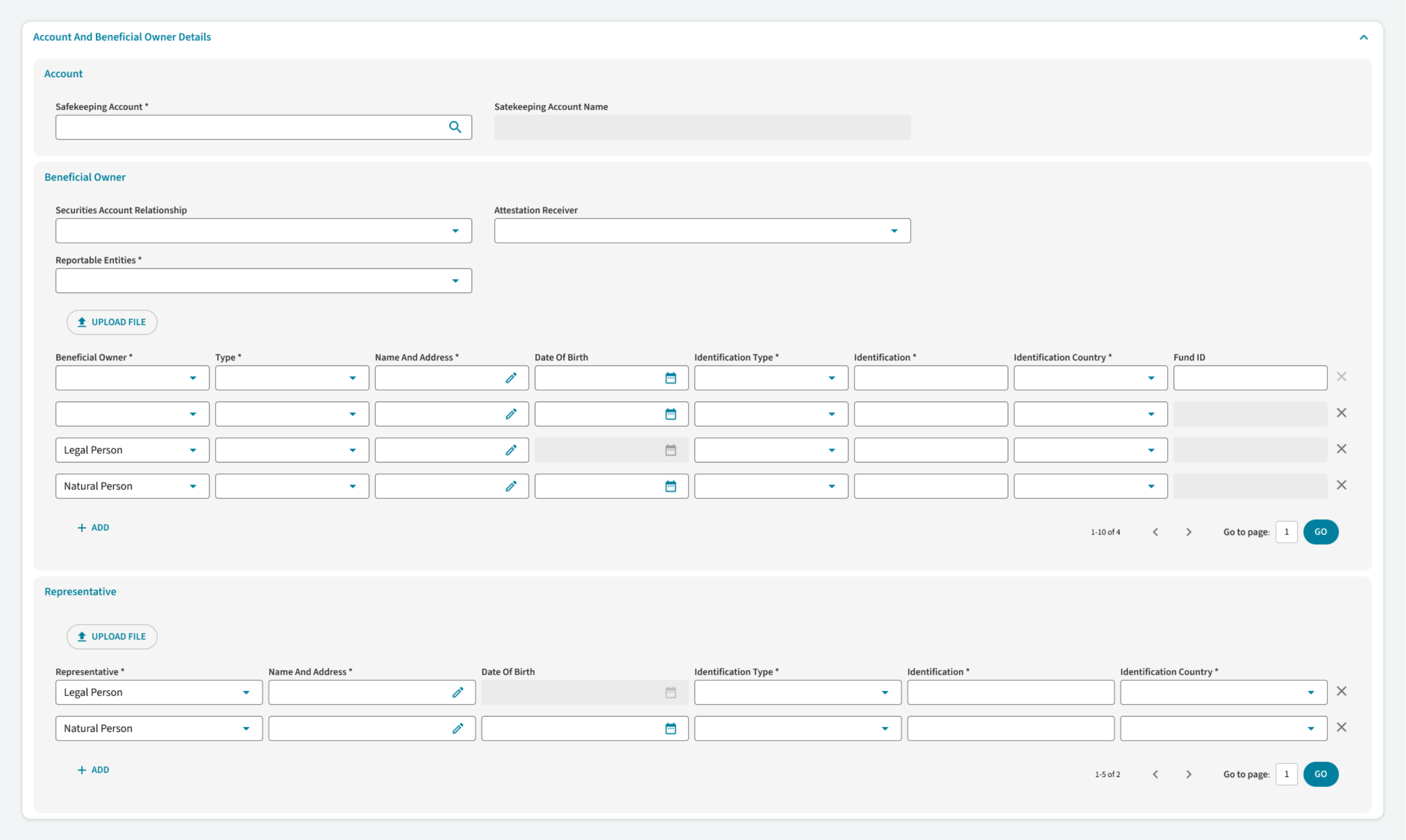


In this section, clients can provide:

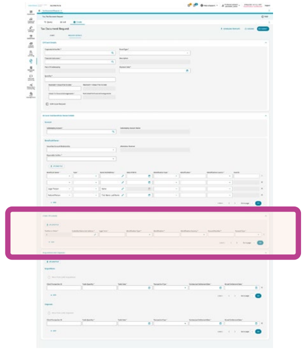
- Their **safekeeping account**
- At least one and up to ten different **beneficial owners**
- Up to five **representatives**, if applicable

CSV import

Beneficial owners and representatives can be prepared offline and imported.



Using Xact Web Portal: Chain of custody

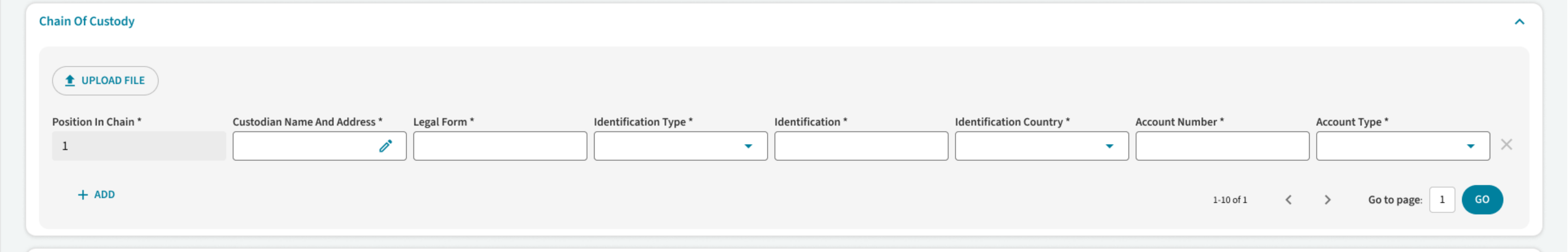


At least one and up to twenty-five institutions can be reported in the chain of custody.

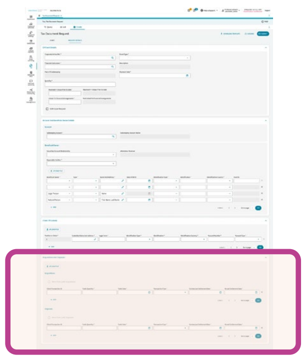
Position 1 in the chain must be the institution closest to the beneficial owner.

CSV import

The full chain can be prepared offline and imported.



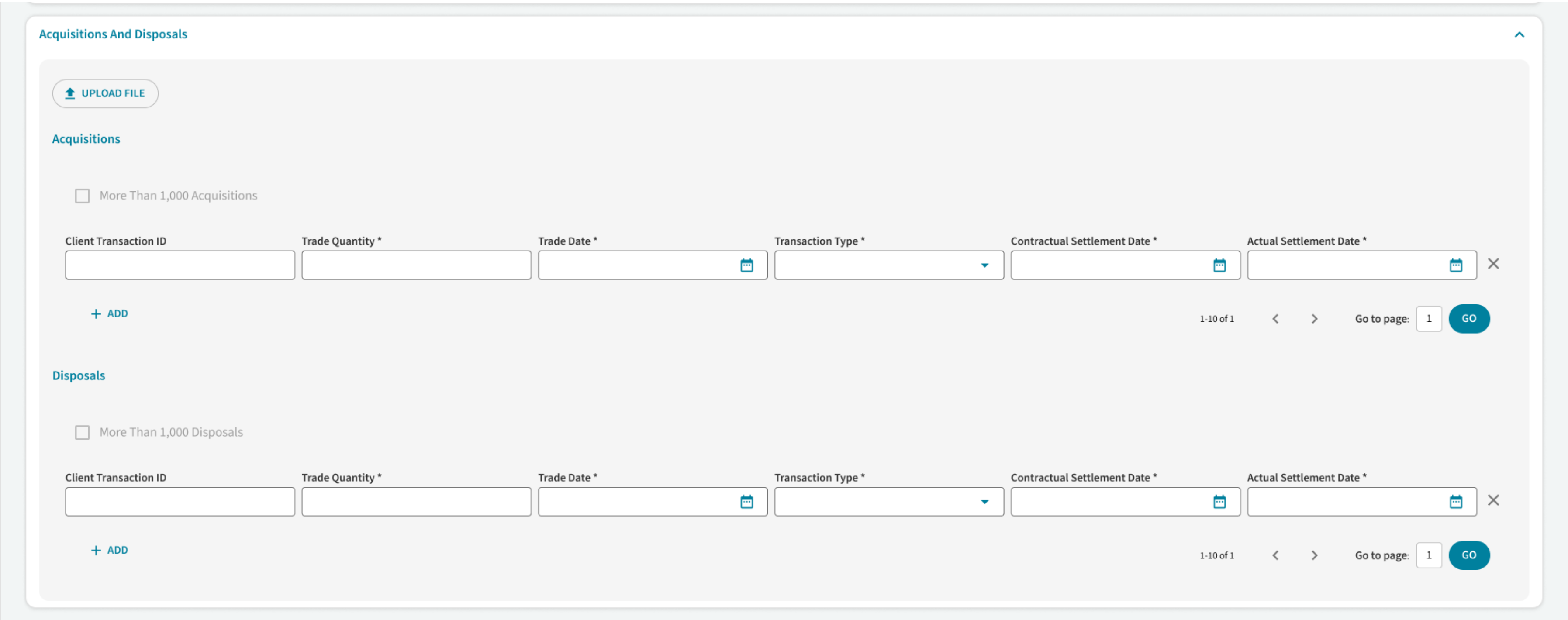
Using Xact Web Portal: Acquisitions and disposals



In this section, clients can provide up one thousand acquisitions and one thousand disposals. Indicators are available when the trading volume is greater than the reporting capacity of 1000.

CSV import

The transactions lists - purchases and sales separately - can be prepared offline and imported.

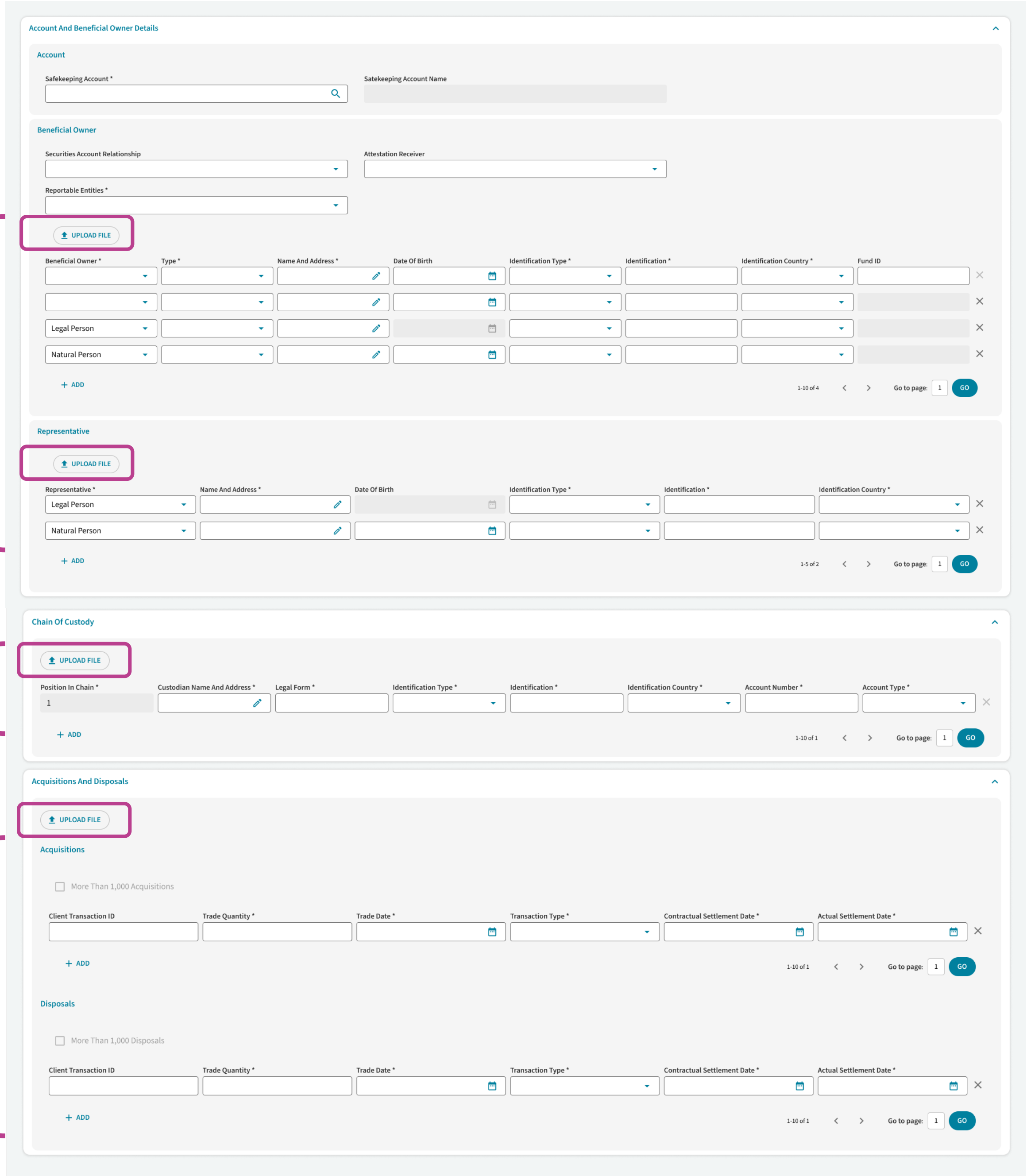


Using Xact Web Portal: Import data prepared offline

Three blocks consisting of repeatable information can be prepared offline and imported into the portal:

- Beneficial owners and representatives
- Chain of custody
- Acquisitions and disposals.

An Excel file can be downloaded from the Tax Document Request screen in which three tabs can be used to produce the input required for the imports (csv files).



Securities services