

Addendum to One-Time Certification for New Zealand Government Debt Securities and other New Zealand Domestic Debt Securities governed by the Approved Issuer Levy Regime

The certificate should be issued to Clearstream Banking S.A.:

Clearstream Banking S.A 42
avenue J.F Kennedy
L-1855 Luxembourg
Luxembourg

Please mail the completed and signed certificate to:

Clearstream Services Prague Branch
Tax Services Prague
Futurama Business Park
Building B
Sokolovska 662/136b
18600 Prague 8
Czech Republic

Clearstream¹account(s): _____

Issue name: _____

Security code (ISIN or Common Code): _____

Interest payment date: _____

The present addendum refers to the total nominal amount of _____ of the abovementioned security and is only valid with respect to the forthcoming interest payment date stated above. After this interest payment date, the One-Time Certification for New Zealand Government Debt Securities and other New Zealand Domestic Debt Securities governed by the Approved Issuer Levy Regime ("the One-Time Certification") will again come into effect.

We request the exclusion of the above nominal from the One-Time Certification that we have submitted to Clearstream Banking with respect to the above interest payment date.

We confirm that the information provided by us in the One-Time Certification previously submitted to Clearstream Banking is complete and correct with the exception of the foregoing exclusion.

- ☐ 1. We request, on behalf of the following non-resident beneficial owners for whom we hold securities (including ourselves, if applicable), the application of the **reduced withholding tax rate** in accordance with the Double Taxation Treaty (DTT) between their country of residence and New Zealand:

Name of non-resident Beneficial Owner and resident address for tax purposes	Nominal amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Upon request, we will provide Clearstream with a certificate of residence (COR) for each relevant beneficial owner.

¹ Clearstream refers to (i) Clearstream Banking S.A. registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B-9248 and (ii) Clearstream Europe AG (for Clearstream Europe AG clients using Creation accounts) with registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

Addendum to One-Time Certification for New Zealand Government Debt Securities and other New Zealand Domestic Debt Securities governed by the Approved Issuer Levy Regime

- ☐ 2. We request, on behalf of non-resident beneficial owners for whom we hold the above securities (including ourselves, if applicable), the application of the **standard rate of Non-Resident Withholding Tax** (that is, 15%) applicable to non-residents that do not request the application of the Approved Issuer Levy Regime for the following nominal amount

_____.

- ☐ 3. We request, on behalf of the following beneficial owners for whom we hold the above securities (including ourselves, if applicable), the application of a **tax exemption** (that is, 0%) applicable to entities granted tax-exempt status by the New Zealand Inland Revenue Department:

Name of tax-exempt Beneficial Owner	Nominal amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

If not previously submitted, we will provide Clearstream Banking with an authenticated copy of the certificate of exemption (COE) obtained from the New Zealand Inland Revenue Department for each relevant beneficial owner not later than three business days before the coupon record date.

This Addendum to One-Time Certification is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. clients) and Germany (for Clearstream Europe AG clients using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

For and on behalf of:

Name of Clearstream client: _____

Address: _____

Authorised signatories:

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)