

# Spanish Securities - Standing Instruction for International and Supranational Organisations and Central Banks

**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

Clearstream<sup>1</sup> account(s): \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream, may hold, from time to time in the Account, Spanish domestic debt securities (the "Debt Securities") and/or Spanish equities (the "Equities").

We hereby certify that (*tick **one** box only and complete as appropriate*):

☐ We are ourselves the sole beneficial owner of the Debt Securities and/or Equities in the Account.

OR

☐ We hold the Debt Securities and/or Equities in the Account exclusively on behalf of the following sole beneficial owner:

Name of beneficial owner: \_\_\_\_\_

Full address of beneficial owner: \_\_\_\_\_

Tax ID Number (*if available*): \_\_\_\_\_

For the purposes of ensuring that, according to Spanish legislation, we:

- receive interest from the Debt Securities gross, without deduction of withholding tax; or
- recover, through the quick refund procedure, the full amount of tax withheld at source:
  - on interest from the Debt Securities; and/or
  - on dividends from the Equities;

we hereby certify that the above-specified sole beneficial owner is (*tick **one** box only and complete as appropriate*):

☐ An international or supranational organisation entitled to exemption from Spanish tax on interest payments (through immediate or quick refund) and dividend payments (through the quick refund) as per the "consultation" list confirmed by the Spanish Tax Authorities.

OR

☐ An international or supranational organisation entitled to exemption from Spanish tax on interest payments (through immediate or quick refund) and dividend payments (through the quick refund) based on the convention signed by our organisation with Spain.

To ensure that we recover the full tax amount, we hereby accept to provide Clearstream, once and before the first relevant payment date or quick refund application, with a copy of the "Convenio Constitutivo" confirming the tax-exempt status of the sole beneficial owner.

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<sup>1</sup> 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 and Clearstream Europe AG clients) 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.

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OR

☐

The central bank of \_\_\_\_\_ entitled to exemption from Spanish tax on interest payments (through immediate or quick refund) based on Spanish domestic law.

We hereby agree to provide Clearstream, upon request, with any official documentation to prove the central bank status of the sole beneficial owner.

We irrevocably authorise Clearstream to act on the information contained in this Standing Instruction and to consider by default the entire holding as being beneficially owned by the above-specified sole beneficial owner.

We hereby undertake to notify Clearstream promptly in writing of any changes to the data provided herein or of any information that would render any statement in this Standing Instruction untrue or incomplete.

We hereby appoint Clearstream and Clearstream's depository for the Debt Securities and Equities as our attorneys-in-fact with authority to collect and forward this Standing Instruction, or a copy hereof, 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 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 Standing Instruction, including any additional information provided in connection to it.

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

This Standing Instruction 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 Clearstream Europe AG clients) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) shall have exclusive jurisdiction for all legal proceedings relating thereto.

### For and on behalf of:

Name of the Clearstream Europe client: \_\_\_\_\_

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 (DD/MM/YYYY)