

## Request for Adjustment of Stamp Duty Reserve Tax and Stamp Duty

Clearstream Services Prague Branch  
Deutsche Börse Group  
Attn. Settlement Services  
Sokolovska 662/136b  
CZ-186 00 Prague 8

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

Full 18-character Unique ID for this request: \_\_\_\_\_

**N.B.: Unique ID must be provided by the Clearstream client, in the format: nnnnnnyyyymmddccccc where: nnnnn=CBL account number; yyyymmdd=date of submitting the request; ccccc=own 5-alphanumeric reference.**

Dear Sir/Madam,

We wish to obtain an adjustment of SDRT through Clearstream Banking S.A. (CBL) on the below-mentioned transaction processed on our Clearstream Banking Account to reflect the following (*tick **one** box only*):

☐ a refund (for overpayment of SDRT);                      **or**                      ☐ a payaway (for underpayment of SDRT).

We confirm that we have no knowledge of our counterparty reclaiming the SDRT from HM Revenue & Customs ("HMRC") on our behalf.

Security ISIN or Common Code: \_\_\_\_\_

CBL transaction reference: \_\_\_\_\_

Trade date: \_\_\_\_\_ Settlement date: \_\_\_\_\_

Stamp Duty charged: Currency: \_\_\_\_\_ Amount: \_\_\_\_\_

CREST Transaction ID (first leg if applicable): \_\_\_\_\_

Other Evidence/Documentation (attached if applicable): \_\_\_\_\_

Other Comments/Justification (if applicable): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

We request an adjustment of SDRT for the following reason (*tick **one** box only and complete as appropriate*):

### Under the 0.5% SDRT regime

☐ **No change of beneficial ownership:**

We confirm that there has been no change of beneficial ownership throughout the movement of the securities.

☐ **EU registered charity:**

We confirm that exemption is claimed on behalf of the final beneficial owner that is an EU registered charity that has obtained the approval of HMRC Charities and the relevant register number. A printed copy of the charity commission website page on which the company's name is stated as a recognised charity or a certified copy of the original exemption letter received from the charity/HMRC is enclosed with this reclaim form.

☐ **Market sale:**

The first leg of the transaction is exempt from SDRT as the counterparty in the second leg of the transaction is the accountable person. We enclose herewith the CREST transaction reference from the first leg being debited with SDRT and the Clearstream Banking transaction reference of the delivery of the securities to the counterparty that is accountable for the SDRT.

(continued on next page)

## Request for Adjustment of Stamp Duty Reserve Tax and Stamp Duty (cont)

(continued from previous page)

- ☐ **True agency exemption:**  
SDRT was already paid on the first leg of the transaction and the second leg of the transaction is exempt from SDRT. We enclose herewith the CREST transaction ID of the first leg in which the SDRT was accounted for.
- ☐ **Issuing house exemption on new issue:**  
We confirm that the securities were received on our account as a result of an issue of new securities and enclose herewith a copy of the offering circular.

### Under the 1.5% SDRT regime

- ☐ **Transfer between clearance services or between a depository receipt system and a clearance service:**  
We confirm that the transaction is exempt from 1.5% SDRT as there was a clear transfer of securities between clearance services or between a depository receipt system and a clearance service. We enclose herewith a confirmation from the counterparty to the effect that there was a clear transfer between clearance services or between a clearance service and a depository receipt system (applicable if the delivering account in CREST is not defined as a clearance service account or a depository receipt account, that is, account tax status "C").

### Under both the 0.5% and the 1.5% SDRT regimes

- ☐ **Incorrect stampable consideration amount:**  
In the instruction an amount of GBP \_\_\_\_\_ was mentioned, whereas the correct stampable consideration amount is GBP \_\_\_\_\_. The correct amount of SDRT is GBP \_\_\_\_\_ and (tick **one** box only):
- ☐ we wish to reclaim the amount of SDRT overpaid.
- ☐ we wish to pay the amount of SDRT underpaid.

We enclose herewith a copy of the contract note, under our official letterhead, with a full explanation of how the error occurred and any steps taken to correct such error.

- ☐ **SDRT charged twice:**  
We confirm that SDRT was charged twice. We enclose herewith evidence (either confirmation from HMRC or the relevant cash CREST transaction ID of the payment leg including a letter explaining the payment details) that the SDRT was paid by the transferor to HMRC. We also enclose herewith an authorisation from the transferor to claim a refund on their behalf.

We confirm, in the case of an overpayment adjustment, that the SDRT claim is made within the appropriate fixed period, beginning with the later of the date on which the respective payment was made and the relevant accountable date.

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

We hereby undertake to notify Clearstream Banking promptly upon receipt of any information that would render any statement in this request or in any additional information provided in connection to it untrue or incomplete.

We hereby confirm that no previous adjustment of SDRT has been made, either by HMRC or by Euroclear UK and Ireland, whether in part or in full, in respect of the transactions to which this request for adjustment is submitted.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by HMRC in connection with any payments made in reliance upon this request including any additional information provided in connection to it.

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Request for Adjustment of Stamp Duty Reserve Tax and Stamp Duty (cont)

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We furthermore understand and accept that additional documentation or supporting evidence may be requested by Clearstream Banking or by HMRC, even after an adjustment of SDRT has been made, and undertake to provide such information upon request and within the delay defined in that instance.

We certify under penalty of perjury that the above information is true, correct and complete and that we are authorised representatives of the financial institution named below.

For and on behalf of:

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

Address: \_\_\_\_\_  
\_\_\_\_\_

Fax number: \_\_\_\_\_

Authorised Signatories:

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Authorised Signature*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Place*

\_\_\_\_\_  
*Date*