

## Self-Declaration for Tax Exemption/Reduced Rates on Portuguese Bonds and Equities Beneficial Owner Resident in Portugal

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

We, the undersigned beneficial owner of Portuguese securities having fiscal residency in Portugal („Portuguese beneficiary“)

Full Name of the Portuguese beneficiary: \_\_\_\_\_

Full fiscal address: \_\_\_\_\_

Portuguese Tax Identification Number (TIN): \_\_\_\_\_

may hold from time to time Portuguese debt securities and /or equities subject to Portuguese tax (“Securities”) in Clearstream<sup>1</sup> account number \_\_\_\_\_ (the “Account”) of:

Name of Clearstream client: \_\_\_\_\_

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

PT TIN (for CEU clients only): \_\_\_\_\_

For the purposes of ensuring that relief at source from or, if applicable, quick refund of Portuguese withholding tax is granted on certain income payments, we hereby certify that (*tick **one** box only and complete as appropriate*):

- ☐ We are a Portuguese entity not subject to withholding tax, in accordance with the applicable legislation, indicated herein after (*tick **one or more** boxes as applicable*):
- ☐ Art. 97º - Dispensa de retenção na fonte - do CIRC (Cód. Imposto s/ Rendimento Pessoas Colectivas). (Art. 97º of CIRC (Corporate Income Tax Law) - Exemption from withholding tax)
  - ☐ Art. 9º do CIRC - Estado, Regiões e Autarquias Locais, suas associações de direito público e federações e instituições de segurança social (Art. 9º of CIRC - State, Autonomous Regions, local authorities, their associations governed by public law and social security federations and institutions)
  - ☐ Art. 10º - Pessoas colectivas de utilidade pública e de solidariedade social - do CIRC, isenção reconhecida por Despacho Ministerial nº ....., publicado em Diário da República ..... (Art. 10º of CIRC (Corporate Income Tax Law) - Administrative public utility companies and private social solidarity institutions. Exemption recognized by Ministerial Decree-Regulation nº. .... published in the Official Journal on )
  - ☐ Art.º 16º - Fundos de pensões e equiparáveis - do EBF (Estatuto dos Benefícios Fiscais) (Art. 16º of EBF (Tax Incentives Statute) - Pension funds and assimilated funds established in accordance with domestic law)

<sup>1</sup> Clearstream refers collectively to Clearstream Banking S.A. (“CBL”), 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 Clearstream Europe AG (“CEU”), 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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- ☐ Art. 21º - FPR, FPE, FPR/E - do EBF (Art. 21º of EBF (Tax Incentives Statute) - Retirement-savings funds (FPR), Education-savings funds (FPE) or Retirement and education savings funds (FPR/E))
- ☐ Art. 22º, Nº 10 do EBF (Estatuto dos Benefícios Fiscais) - Rendimentos pagos por organismos de investimento colectivo aos seus participantes (Art. 22º, Nº 10 of EBF (Tax Incentives Statute) - Tax Regime applicable to Portuguese Collective Investments Vehicles)
- ☐ Art. 23º- A - Fundos de capital de risco - do EBF (Art 23º- A of EBF (Tax Incentives Statute) - Venture capital investment funds)
- ☐ \_\_\_\_\_  
(Other legislation (indicate the applicable legislation next to Code 8) and, to the extent applicable, reference any other legal instruments relevant to verify the right to an exemption).)

and provide this ownership statement, in accordance with what is foreseen in paragraph b), no. 2, of article 119º of the Portuguese Personal Income Tax Code (Código do Imposto sobre o Rendimento das Pessoas Singulares, approved by Decree-law 442/88 of November 30, amended from time to time)

OR

☐ We are a Portuguese legal entity subject to 25% withholding tax.

OR

☐ We are a Portuguese individual subject to 28% withholding tax.

We acknowledge that, in order to comply with the requirements set out in Portuguese Tax Law, Clearstream must disclose beneficial owner's identity and holdings for each transaction and income event.

We irrevocably authorise Clearstream:

- to act on the information contained in this certificate and to forward to the Portuguese authorities any information relating to the reporting obligations for each settlement activity and/or income payment made on Securities that we may hold in our Account,
- to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the Portuguese authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete. We accept full responsibility and hereby keep Clearstream exempt of any 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 certification, including any additional information provided in connection with it.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the Portuguese beneficiary named above with powers to produce and undersign this declaration.

**By (authorised signature/s):**

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

\_\_\_\_\_  
Date (DD/MM/YYYY)