

## Foreign Shares in Collective Safe Custody: Disclosure of Names for Dividend Payments Subject to Reduced South Korean Taxation Rate

The names of final beneficiaries for the dividend payment on Samsung Global Depository Receipts (GDRs) with ISINs **US7960502018** and **US7960508882** must be disclosed to Clearstream Banking no later than

**7 January 2009, 10:00 CET**

### Detailed information

Due to the different taxation treatment of dividend income for the above-listed securities kept in collective safe custody, final beneficiaries must be reported to Clearstream Banking **as per record date 31 December 2008** to obtain a reduced taxation rate.

Please note that failure to disclose names by the above date results in the dividend being paid with a tax deduction of 22%, that is, as of 1 January 2009, the standard rate of South Korean withholding tax. In this case, Clearstream Banking assumes that the names of final beneficiaries are not allowed to be disclosed.

Final beneficiaries who are residents of Belgium or the Netherlands must submit two original certificates of residence in English (please find an example in [Appendix 1](#) on page 2), while U.S. beneficial owners must submit two original W-9. Failure to do so will result in the dividend also being paid with a tax deduction of 22%.

Please refer to [Appendix 2](#) on page 3 for an overview of taxation rates of individual countries.

### Mandatory details

Any disclosure of names must include the following details:

- ISIN of the respective security;
- Four-digit CASCADE account number at Clearstream Banking;
- Quantity of securities;
- Name and address (country of residence) of final beneficiary;
- Taxation rate.

### Data transmission

Customers are kindly requested to return the details on their final beneficiaries using only the Excel files (one file per ISIN) made available by Clearstream Banking on their web site (see [“Clearstream Banking Online Service”](#) below).

All customers are requested to transmit the Excel file exclusively via the “upload” function available on Clearstream’s web site.

### Clearstream Banking Online Service

Customers can upload the collective list for transmitting details on final beneficiaries at **www.clearstream.com under Custody / Tax Services / Upload BO List**.

Customers are requested to transmit the completed Excel file via the “upload” function in compliance with steps 3, 4 and 5.

## Further information

For further information, please contact our Tax Help Desk:

Tax Help Desk	
<b>Email:</b>	tax@clearstream.com
<b>Telephone:</b>	+49-(0) 69-2 11-1 3821
<b>Fax:</b>	+49-(0) 69-2 11-61 3821

## Appendix 1. Certificate of Residence - example

**Note:** Depending on the tax authority issuing the certificate of residence, the wording in the certificate may differ.

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*[Letterhead of the beneficial owner's tax authorities]*

Date: Insert date

Attention: \_\_\_\_\_

Dear Sir/Madam,

We confirm that name of beneficial owner, Tax ID number tax id number is resident in beneficial owner's country of residence for the purpose of the Double Taxation Treaty between South Korea and beneficial owner's country of residence and that, to the best of our knowledge and information, the above information is correct.

Accordingly, name of beneficial owner qualifies for benefit from the Double Taxation Treaty between South Korea and beneficial owner's country of residence.

Yours faithfully,

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*Tax authorities date and stamp*

## Appendix 2. Equities - Double Taxation Treaties concluded by South Korea and currently in force

**Note:** Clearstream Banking provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages. The rate as prescribed in the DTT assumes that the beneficial owner does not hold a substantial percentage of the share capital of the company paying the dividend. Different rates may apply for substantial holdings. Please refer to the actual DTT or your tax advisor for further information.

There is currently no prescribed form for tax refund available for use.

Country (Sheet 1 of 2)	Rate prescribed by the DTT – Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
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The standard rate of withholding tax on dividends is 20% prior to any refund.

An additional resident surtax of 10% is imposed, resulting in a total withholding tax rate of 22%.

Australia	15	7	-
Austria	15	7	-
Bangladesh	15	7	-
Belarus	15	7	-
Belgium	15	7	-
Brazil	15	7	-
Bulgaria	10	12	-
Canada	15	7	-
Chile	10	12	-
China	10	12	-
Croatia	10	12	-
Czech Republic	10	12	-
Denmark	15	7	-
Egypt	15	7	-
Fiji	15	7	-
Finland	15	7	-
France	15	7	-
Germany	15	7	-
Greece	15	7	-
Hungary	10	12	-
India	20	2	-
Indonesia	15	7	-
Ireland	15	7	-
Israel	15	7	-
Italy	15	7	-
Japan	15	7	-
Jordan	10	12	-
Kazakhstan	15	7	-
Kuwait	10	12	-
Laos	10	12	-
Luxembourg	15	7	-
Malaysia	15	7	-
Malta	15	7	-
Mexico	15	7	-
Mongolia	5	17	-
Morocco	10	12	-
Myanmar	10	12	-

Country (Sheet 2 of 2)	Rate prescribed by the DTT – Dividends (%)	Tax refund available (%)	Prescribed form for tax refund
Nepal	15	7	-
Netherlands	15	7	-
New Zealand	15	7	-
Norway	15	7	-
Oman	10	12	-
Pakistan	12.5	9.5	-
Papua New Guinea	15	7	-
Philippines	15	7	-
Poland	10	12	-
Portugal	15	7	-
Romania	10	12	-
Russia	10	12	-
Singapore	15	7	-
Slovak Republic	10	12	-
Slovenia	15	7	-
South Africa	15	7	-
Spain	15	7	-
Sri Lanka	15	7	-
Sweden	15	7	-
Switzerland	15	7	-
Thailand	10	12	-
Tunisia	15	7	-
Turkey	20	2	-
Ukraine	15	7	-
United Arab Emirates	10	12	-
United Kingdom	15	7	-
United States of America	15	7	-
Uzbekistan	15	7	-
Vietnam	10	12	-