

## Request for Application of a Reduced Rate of Australian Withholding Tax on Dividends

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

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

We are a customer of Clearstream Banking and hold or may in the future hold Australian equities in our Account with Clearstream Banking.

For income payments made on Australian equities, we acknowledge that the standard rate of Australian withholding tax is 30% and that Clearstream Banking applies by default a 15% withholding tax rate at source on dividend payments for Australian equities.

We hereby acknowledge that, for the purpose of obtaining Clearstream Banking's default rate of 15% for Australian equities we must submit to Clearstream Banking this "Request for Application of a Reduced Rate of Australian Withholding Tax on Dividends" once and we hereby accept that our positions for which we did not submit this onetime certificate will be taxed at the Clearstream Banking default rate of 30%.

If beneficial owners are subject to a different tax rate, due to a different tax residency, or eligibility for tax exemption under Australian domestic law, or non-eligibility for a reduced rate of Australian withholding tax, we hereby certify that we will submit to Clearstream Banking, in addition to this one-time certificate, no later than the deadlines prescribed by Clearstream Banking, via SWIFT or other agreed authenticated means of communication, a breakdown of holdings with the tax rates to be applied on payment date.

Furthermore, we hereby certify that we shall, **upon request**, submit the following documentation to Clearstream Banking:

- A List of Beneficial Owners - Australian Securities including the list of beneficial owners that obtained exemption or a reduced rate of Australian withholding tax, in the format prescribed by Clearstream Banking in the Clearstream Banking Customer Tax Guide for Australia; and
- Proof of tax residence for beneficial owners eligible to obtain a reduced rate of withholding tax at source in accordance with a Double Taxation Treaty (DTT) between their country of residence and Australia; and
- Certification proving the eligibility of beneficial owners for exemption under the relevant Australian domestic law; and
- Any other tax documentation required from time to time.

We accept full liability and responsibility for any claims of whatever nature, including, but not limited to, claims for additional taxes, interest thereon or penalties imposed by tax authorities, subsequent to or resulting from the present certification and/or our application for a lower rate of withholding tax to be obtained in accordance with the above procedure.

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*(continued on next page)*

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<sup>1</sup> "Clearstream Banking" 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 Banking AG (for Clearstream Banking AG customers using Creation accounts) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500"

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We irrevocably appoint Clearstream Banking and Clearstream Banking's depository as our attorneys-in-fact with the authority to collect and to submit this certificate, a statement of the balance of Australian equities recorded on our Clearstream Banking account(s), as well as any documents related thereto and including the names and tax residences of the beneficial owner(s), to the appropriate Australian authorities in connection with any tax, judicial or administrative proceeding; we understand that the Australian authorities may transmit parts or all of this information to the relevant authorities (including tax authorities) of the beneficial owner's country of residence.

We will notify Clearstream Banking immediately, but in any case prior to the applicable payment date, if there is a change, with regard to the ownership of the above Australian equities in the eligibility of such holdings in our Clearstream Banking account(s).

We will notify Clearstream Banking immediately of any information rendering this declaration incorrect, untrue or incomplete and will provide Clearstream Banking upon request with any document required in the future for the above purposes.

We irrevocably authorise Clearstream Banking to debit the Account with any amount (including, if applicable, any additional taxes, interest or penalties imposed) that the Australian authorities may claim back in relation to this request for application of the lower rate of withholding tax. Before requesting that the Account be closed, we undertake to provide Clearstream Banking with an alternative debit authorisation.

This Request is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts) shall have exclusive jurisdiction for all legal proceedings relating thereto.

### For and on behalf of:

Name of Clearstream Banking customer: \_\_\_\_\_

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

\_\_\_\_\_

### By (authorised signatories):

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

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

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

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

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

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

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

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