

Request for Adjustment of Stamp Duty

Clearstream Banking AG
Settlement Global, OAA / EA.08.301
D-60485 Frankfurt am Main
Germany

Clearstream Banking account: _____ (the "Account")

Full 18-character Unique ID for this request : _____

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

Dear Sir/Madam,

We wish to obtain an adjustment of Stamp Duty 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 stamp duty); or
 a payaway (for underpayment of stamp duty).

We confirm that we have no knowledge of our counterparty reclaiming the Stamp Duty from the Revenue Commissioners 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 stamp duty for the following reason (*tick **one** box only and complete as appropriate*):

- No change of beneficial ownership:**

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

- Market sale:**

The first leg of the transaction is exempt from stamp duty, as the counterparty in the second leg of the transaction accounted for the stamp duty in accordance with the market practice. We enclose herewith the CREST transaction reference from the first leg being debited with stamp duty and the Clearstream Banking transaction reference of the delivery of the securities to the counterparty that is accountable for the stamp duty. Furthermore, we confirm that the transaction, on which we are entitled to a refund, did not involve a change of beneficial ownership.

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Request for Adjustment of Stamp Duty (cont)

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Agency exemption:

Stamp duty was already paid on the first leg of the transaction and the second leg of the transaction is exempt from stamp duty. We enclose herewith the CREST transaction ID of the first leg in which the stamp duty was accounted for. Furthermore, we confirm that the transaction, on which we are entitled to a refund, did not involve a change of beneficial ownership.

Stamp duty paid twice:

We confirm that stamp duty was charged twice. We enclose herewith evidence (either payment confirmation from the Tax Authorities or the relevant cash CREST transaction ID of the payment leg including a letter explaining the payment details) that the stamp duty was paid by the transferor to the Revenue Commissioners. We also enclose herewith an authorisation from the transferor to claim a refund on their behalf.

Incorrect stampable consideration amount:

In the instruction, an amount of EUR _____ was mentioned, whereas the correct stampable consideration amount is EUR _____. The correct amount of stamp duty is EUR _____ and (tick **one** box only):

we wish to reclaim the amount of stamp duty overpaid.

we wish to pay the amount of stamp duty 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.

New issue:

The customer is entitled to an exemption from stamp duty as the receipt of the securities was a result of an issue of new securities. A copy of the offering circular is enclosed.

We confirm, in the case of an overpayment adjustment, that the stamp duty 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 Irish equities 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 the Revenue Commissioners 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 Stamp Duty has been made, either by the IRC 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 the Revenue Commissioners in connection with any payments made in reliance upon this request including any additional information provided in connection to it.

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.

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Request for Adjustment of Stamp Duty (cont)

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For and on behalf of:

Name of Clearstream Banking customer: _____

Address: _____

Fax number: _____

Authorised Signatories:

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date