

## Tax Certificate for New Zealand Equities

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 certify that we hold, in the Account with Clearstream Banking, the following quantities of securities for the beneficial owners listed below and that we are authorised to collect the dividend payments due on \_\_\_\_\_.

This declaration applies to the following positions:

**A. The beneficial owner qualifies for the benefit of a reduced rate of withholding tax in accordance with a Double Taxation Treaty (DTT) between its country of residence and New Zealand.**

Name and tax address of beneficial owner	Reduced rate of withholding tax in accordance with the DTT	Common Code or ISIN	Quantity of securities

For the request of payment with deduction of withholding tax at a reduced rate in accordance with a DTT between the country of residence of the beneficial owner and New Zealand, we undertake to provide a Certificate of Residence from each beneficial owner, including ourselves if we are a beneficial owner, upon request from the New Zealand authorities.

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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"

## Tax Certificate for New Zealand Equities (cont)

(continued from previous page)

**B. The beneficial owner has a tax-exempt status and is eligible for full exemption from New Zealand withholding tax.**

Name and tax address of beneficial owner	Common Code or ISIN	Quantity of securities
_____	_____	_____
_____	_____	_____
_____	_____	_____

If not previously submitted, for the request of payment without deduction of withholding tax in accordance with the tax-exempt status of the beneficial owner, we attach an authenticated copy of the underlying Certificate of Exemption from the New Zealand Inland Revenue Department per beneficial owner.

We acknowledge that this certification is required in connection with New Zealand law. We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and Clearstream Banking's depository for New Zealand Equities as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the New Zealand authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

This Tax Certificate 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.

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.

We accept full responsibility in the case of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certification including any additional information provided in connection to it.

**For and on behalf of:**

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

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

\_\_\_\_\_

**By (authorised signatories):**

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

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

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

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

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

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

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

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