

## One-Time Certificate for Spanish Equities

*(This certificate may be returned by mail, via SWIFT or via CreationOnline message)*

Clearstream Operations Prague s.r.o.  
Attn: OTR - Tax Reclaim  
Services Futurama Business Park  
Building B Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

Clearstream Banking account: \_\_\_\_\_ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in our securities Account with Clearstream Banking, Spanish equities (the "Equities").

For the purposes of ensuring that a quick refund from Spanish withholding tax is granted on certain income payments, we hereby certify that *(tick **one** box and complete as appropriate)*:

- We hold all Equities, issued by issuers organised, resident or incorporated in Spain, exclusively for ourselves or on behalf of one single beneficial owner named below, that is resident for tax purposes in \_\_\_\_\_ and is entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and the country of residence of the beneficial owner (which may be ourselves).

We undertake to notify Clearstream Banking via authenticated means of communication, before the applicable deadline for quick refund, of any holding of Equities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream Banking to consider by default, for each relevant dividend payment date, our entire holding of Equities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint Clearstream Banking to request a reduced rate of Spanish withholding tax on our entire position.

Furthermore, we acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream Banking with a valid Certificate of Residence and/or appropriate reclaim forms and other tax documentation required from time to time.

***Details of the sole beneficial owner (which may be ourselves):***

Full name: \_\_\_\_\_

Address for tax purposes: \_\_\_\_\_

Status <sup>a</sup> \_\_\_\_\_

a. If applicable, specify whether the beneficial owner is:

- A pension fund, pension plan or Collective Investment Vehicle resident in an EU Member State; or
- A supranational or international organisation having a tax-exempt status in Spain either according to the list approved by the Spanish Tax Authorities or according to a Convenio Constitutivo signed with Spain.

OR

- We hold the Equities for several beneficial owners - including ourselves, when applicable - that are entitled to application of withholding tax at a reduced rate with respect to dividends paid on the Equities according to the Double Taxation Treaty concluded between Spain and their respective countries of residence.

We hereby undertake to provide Clearstream Banking with a List of Beneficial Owners in the relevant form for each relevant dividend payment date in addition to all other required certification. Any such List of Beneficial Owners in the relevant form provided for one dividend payment date shall be valid only for a given dividend payment date and shall not be valid for any subsequent dividend payment date related to the Equities that we may hold in our Account.

We acknowledge that, in order to receive dividend payments with the reduced rate, we must provide Clearstream Banking with valid Certificate of Residence and/or appropriate refund forms and other tax documentation required from time to time.

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## One-Time Certificate for Spanish Equities (cont)

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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 the 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 Spanish authorities 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 certificate or in the documents submitted from time to time in relation to the Equities untrue or incomplete.

We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Equities, has full power and authority to sign on behalf of the below-mentioned customer of Clearstream Banking.

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 in reliance upon this or any other certification or any additional information provided in connection to the Equities.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the customer named below.

### **For and on behalf of:**

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

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

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

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

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

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

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

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

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

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

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