

## One-Time Certificate for Spanish Debt Securities subject to Royal Decree 1145/2011 held with Clearstream Europe AG

*(This certificate can be returned by mail or other authenticated means of communication.)*

### 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 Europe<sup>1</sup> account(s): \_\_\_\_\_ [the "Account"]

We, the undersigned client of CEU may hold from time to time, in our securities Account, Spanish debt securities subject to Royal Decree 1145/2011 [the "Securities"].

For the purposes of ensuring that, according to the provisions of Royal Decree 1145/2011, full immediate refund or, if applicable, full quick refund from Spanish withholding tax is granted on certain interest payments, we hereby certify that we hold the Securities *(tick **one** box only, as appropriate)*:

- ☐ Exclusively for ourselves or on behalf of one single beneficial owner that is either not resident in Spain or a legal entity resident in Spain and subject to Spanish corporate tax. We undertake to notify CEU via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise CEU to consider by default, on each relevant income payment date, our entire holding of Securities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint CEU to request exemption from Spanish withholding tax on our entire position.

*(To be completed by the Spanish entity<sup>2</sup>)* We are/the single beneficial owner is a legal entity subject to Spanish corporate tax, as follows:

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

Fiscal address: \_\_\_\_\_

Tax Identification Number (CIF): \_\_\_\_\_

We acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose our/the single beneficial owner's identity and holdings for each interest event. We irrevocably authorise CEU to forward to the Spanish authorities any information relating to the reporting obligations for each interest payment made on Securities that we may hold in our Account.

- ☐ Exclusively on behalf of several beneficial owners, excluding ourselves, that are not residents of Spain for tax purposes. We undertake to notify CEU via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise CEU to consider by default, on each relevant income payment date, the entire holding as being beneficially owned by non-Spanish beneficial owners and we appoint CEU to request exemption from Spanish withholding tax on our behalf.

<sup>1</sup> Clearstream Europe refers to Clearstream Europe AG, registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in the Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500 (CEU).

<sup>2</sup> If the CEU client is a Spanish financial institution, the details of the CEU client are required (even if the Securities are held on behalf of a single beneficial owner that is a Spanish corporation). If the CEU client is non-Spanish resident but holds the Securities on behalf of a single beneficial owner that is a Spanish corporation, the final beneficial owner's details must be provided.

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- ☐ Exclusively on behalf of several beneficial owners, excluding ourselves, that are legal entities resident in Spain and subject to Spanish corporate tax. We undertake to notify CEU via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise CEU to consider by default, on each relevant income payment date, our entire holding as being beneficially owned by legal entities subject to Spanish corporate tax and we appoint CEU to request exemption from Spanish withholding tax on our behalf.

Furthermore, we acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose the identity and holdings of all Spanish beneficial owners and provide CEU with a List of Spanish Entities before each interest payment date by the prescribed deadlines. Any such List of Spanish Entities in the relevant form provided for one interest payment date shall be valid only for a given interest payment date and shall not be valid for any subsequent interest payment date related to Securities that we may hold in our Account.

- ☐ On behalf of several beneficial owners, excluding ourselves, that are:
- Non-residents of Spain and/or Spanish legal entities subject to Spanish corporate tax; and
  - Spanish individuals and/or undisclosed beneficial owners.

We undertake to provide to CEU, before each relevant interest payment date and by the prescribed deadlines, via Swift MT599 or CreationOnline free-format message, a breakdown of holdings indicating:

- Our total holding; and
- The total position held on behalf of beneficial owners that are non-residents of Spain or Spanish corporations; and
- The total position held on behalf of Spanish individual beneficial owners; and
- The total position of undisclosed holders.

We acknowledge that all declared positions must be accurate on the relevant record date at 19:00 CET. We agree that any discrepancy between the declared positions and our total holding visible in CEU's books will have as result the application of the maximum standard tax rate. Furthermore, if no breakdown of holdings is received by CEU by the prescribed deadline, we acknowledge and agree that our total holding will be considered as uncertified and, as a consequence, the maximum standard tax rate will be applied at source.

We acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose the identity and holdings of all Spanish beneficial owners and/or of the Spanish intermediaries and provide CEU with a List of Spanish Entities<sup>3</sup> before each interest payment date by the prescribed deadlines. Any such List of Spanish Entities in the relevant form provided for one interest payment date shall be valid only for a given interest payment date and shall not be valid for any subsequent interest payment date related to Securities that we may hold in our Account.

We irrevocably authorise CEU to act on the information contained in this certificate. We hereby appoint CEU and CEU's depository for the Securities 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 CEU promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete.

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<sup>3</sup> If the CEU client or another intermediary in the chain is a Spanish financial institution, the details of the CEU client/Spanish intermediary are required (even if it holds the Securities on behalf of beneficial owners who are residents of Spain). If the CEU client and the rest of intermediaries are non-Spanish residents but hold the Securities on behalf of beneficial owners who are residents of Spain, the details of the final beneficial owners must be provided in the List of Spanish Entities.

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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 certification including any additional information provided in connection to it.

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

### For and on behalf of:

Name of the CEU client: \_\_\_\_\_

Full Address:

\_\_\_\_\_

### By (authorised signature/s):

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Authorised signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

\_\_\_\_\_  
Date (DD/MM/YYYY)