

Withholding Statement – FFI¹ – QIC²
**Account for exclusively FATCA compliant³ recipients being non-U.S. beneficial owners,
U.S. exempt recipients and U.S. specified persons in a U.S. Payee Pool**

(To be completed by customers of Clearstream Banking AG)

Clearstream Banking AG
42, avenue J.F. Kennedy
L-1855 Luxembourg
Luxembourg

(For the purpose of this statement Clearstream Banking AG is referred as to "CBF")

CBF account(s): _____
(the "Account(s)")

We, the undersigned customer of CBF may hold from time to time in our Account(s) securities that generate Chapter 4 Withholdable payments and/or Chapter 3 Reportable payments (the "Securities").

We hereby certify that we are not the beneficial owner of any such Securities that we may hold from time to time in the Account(s) but we, the CBF Customer named below, are acting as a qualified intermediary on behalf of FATCA compliant recipients that are exclusively documented non-U.S. beneficial owners and/or U.S. exempt recipients and/or U.S. specified persons in a U.S. Payee Pool.

Attached is Form **W-8IMY**⁴, duly completed in our name confirming our status under Chapter 3 and Chapter 4 of the Code as below indicated.

In regards to our status under Chapter 4 (FATCA) and 3 (QI regime) of the Code

We are a Foreign Financial Institution (FFI) that is FATCA compliant

- ☐ As per the agreement signed with the U.S. Internal Revenue Service (referred hereinafter as "IRS"); or
- ☐ As per the Intergovernmental Agreement signed between the U.S.A. and _____ under Model _____.

We hereby provide our GIIN: _____ whenever applicable and our Chapter 4 status code: _____

In regards to our Chapter 4 status, we do assume FATCA due diligence and reporting responsibilities to the extent applicable and required by our status, but do not assume primary withholding responsibilities for withholdable payments on the Securities held on the Account(s).

We hereby certify to CBF that due diligence has been performed on all underlying payees, identified as FATCA compliant recipients. Therefore, no FATCA withholding is due nor will be due and we consequently instruct CBF not to apply any FATCA withholding on the Account(s).

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1. Foreign Financial Institution.
2. Qualified Intermediary neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.
3. Recipients that do not qualify as NPFFIs, recalcitrant or non-consenting account holders.
4. It must be noted that, by reference, any information contained on any underlying withholding certificates associated with the account for which this withholding statement is submitted is an integral part of this withholding statement.

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We hereby undertake to provide CBF with the necessary recipient information (Chapter 4 recipient code and Chapter 4 exemption code) where applicable, either via (tick one box only)

- ☐ this statement here certifying that all recipients for which the Securities are held on the Account(s) are falling under FATCA exemption code (tick one box only)
- ☐ Payee not subject to Chapter 4 withholding (NRA beneficial owners and/or U.S. exempt recipients), or
- ☐ U.S. payees of participating FFI or registered deemed-compliant FFI (U.S. specified persons in a payee pool)
- ☐ a per payment instruction with a breakdown per recipient, at the latest 10:00 Central European Time 2 business days prior to the Payment Date of such payment.

We acknowledge that failing to provide such notification by such deadline, the (partial) position will have to be transferred to an account where such a FATCA non-compliant recipient position may be held. Appropriate withholding tax will then be withheld on the unallocated payment.

In regards to U.S. payees pooling whenever applicable, we also confirm that we

- i) are a Participating FFI (including Reporting Model 2 FFI) or Registered Deemed Compliant FFI (including reporting Model 1 FFI), and
- ii) are permitted under Regulations section 1.6049-4(c)(4)(iii), for each recipient included in a Chapter 4 withholding rate pool of U.S. payees, to integrate it in such pool.

**In regards to our status under QI regime (Chapter 3, Chapter 61 and Section 3406)
applicable to all "Chapter 3 Reportable payments"**

With respect to all Securities held in the Account (s), we are acting as a Qualified Intermediary (QI) neither assuming primary Non-Resident Alien (NRA) withholding responsibility nor assuming the 1099 reporting and backup withholding responsibility.

We hereby certify that our IRS Chapter 3 Recipient code is: _____

We understand that the below is applicable to payments or portions of payments that are exempt of Chapter 4 withholding, or for the payments from Securities that are not generating Chapter 4 Withholdable payments but Chapter 3 Reportable payments.

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We are holding such U.S. Securities

☐ in a **segregated structure** for a particular withholding tax pool.

We hereby instruct CBF to always apply U.S. withholding tax on the following type of payments at the rate indicated below (one rate per type of reportable amount) (tick one box only and complete as applicable)

- ☐ Non-U.S. Beneficial owners entitled to the ____ % reduced double taxation treaty rate with respect to dividends, a tax exemption with respect to portfolio interest^a and a tax exemption for short-term Original Issue Discount (OID) and bank Certificate of Deposit (CD) interest; or
- ☐ Non-U.S. Beneficial owners not claiming the benefit of a U.S. income tax treaty with respect to Dividends but entitled to a tax exemption for portfolio interest, short-term OID and bank CD interest; or
- ☐ Foreign Private Foundations, entitled to the reduced 4% withholding tax rate with respect to Dividends, Interest and long-term OID, and tax exemption for short-term OID and bank CD Interest; or
- ☐ Non-U.S. Beneficial owners/Recipients entitled to full exemption from Non-Resident Alien (NRA) withholding tax on all Chapter 3 reportable amounts; or
- ☐ U.S. exempt recipients, and/or documented U.S. specified persons, neither subject to NRA withholding nor backup withholding on Chapter 3 reportable amounts.

☐ in an **omnibus structure** on behalf of non-U.S. beneficial owners and /or U.S. exempt recipients and / or U.S. specified persons in a U.S. Payee Pool

We acknowledge that, for the purpose of obtaining the appropriate Chapter 3 NRA withholding or exemption from tax on a portion(s) of the income to be paid on the Securities in the Account, we must submit to CBF in addition to this Withholding Statement, and no later than the deadlines prescribed by CBF, a per payment breakdown, which must include the following information:

- ISIN code;
- Payment date;
- Total holding;
- Breakdown of Chapter 3 reportable payment(s) or portion(s) of payments per U.S. withholding tax rate pool to apply.

This information must be transmitted at the latest 10:00 Central European Time two (2) business days prior to the payment date of such payment.

We hereby request CBF to apply the above statement and instructions on all Chapter 3 Reportable Payments. We request and acknowledge that failing to provide such QI notification by such deadline, the payment will be subject to deduction of NRA withholding tax at the rate of 30%.

- a. Should the interest not be eligible for portfolio exemption but to DTT relief (with respect to long-term OID and pre-1984 bond issues), we, CBF customer will advise CBF accordingly via a payment allocation.

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Notifications

We undertake to notify CBF at the latest by 10:00 Central European Time two (2) Business Days prior to any relevant Payment Date of any balance of the Securities that is not covered by this withholding statement or by the attached IRS Form(s) or documentation.

We hereby undertake to notify CBF promptly, and at the latest within 30 calendar days, of any changes to the information included in this withholding statement or the attached forms and documentation to which this instruction refers.

We hereby undertake to provide CBF, within its deadline, with any additional statements, certifications, Forms, documentation or information that may be required under the Code or the regulations thereunder or under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

We hereby acknowledge and agree that in case of erroneous Chapter 4 status classification provided by ourselves, CBF will be required, as of 90 calendar days starting at the date when the erroneous claim was made, to withhold on future payments, if any, the amount of tax that should have been withheld during this 90 calendar days period.

Reporting

We hereby appoint CBF and CBF's U.S. Tax Reporting Agent as our attorneys-in-fact with authority to collect and forward any necessary information or documents in connection with the Securities to the IRS to the strict extent required under Chapter 3, Chapter 4 (if applicable) and Chapter 61 of the IRC as amended and the regulations thereunder.

We similarly appoint them to collect and forward the required information or documents to other persons holding the relevant Securities for the account of CBF or from whom CBF receives payments on such Securities.

We irrevocably authorise CBF to disclose this certificate or any copy, attachments or related information to the interested party, in the event of or threat of administrative or legal proceedings, an official inquiry or request of the IRS or other relevant authority, in which or to which this withholding statement (including any certificate, Form, document or other information referred to herein) is, or would be, relevant.

We acknowledge and agree that CBF may disclose to the German tax authorities the information or documents required to be collected and/or reported by CBF under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder.

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Undertakings

We acknowledge and accept that the responsibility to:

- i) deliver any certificate, Form or document necessary under the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2014-39 as amended, the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder or CBF Governing Documents; and
- ii) ensure that any certificate, Form or information referred to herein and delivered by us to CBF is incorrect, outdated, incomplete or invalid for any reason within our control or within our knowledge;
- iii) lies solely with us and CBF shall not bear any responsibility to verify that such documentation is correct, up to date, complete and valid. CBF may charge our account(s) or otherwise reclaim from us and we will pay CBF on demand the amount of such charge or loss and any other expenses incurred by CBF in pursuing their claim.

We understand that:

- i) If this certificate or any attached or connected certificate, Form or document or any information furnished by us is found to be false, we may be liable for damages and could also be subject to such other sanctions as may be determined by the Secretary of the U.S. Department of the Treasury or IRS or by the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder; and
- ii) The U.S. Department of the Treasury or IRS or the competent German authority under the Germany-U.S.A. Intergovernmental Agreement or implementing legislation or regulations thereunder to which we are subject may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax under Chapter 4 of the Code on any withholdable payment credited to our account.
- iii) Similarly, The U.S. Department of the Treasury or IRS may determine that any certificate or statement given by us will not be valid to prevent the imposition of the 30% U.S. withholding tax on payments to us of interest that would otherwise qualify for exemption from such tax as “portfolio interest” within the meaning of sections 871(h) and 881(c) of the Code. The U.S. Department of the Treasury or the IRS may further determine that any certificate or statement given by us will be ineffectual in the preclusion of or entitlement to a reduction of the imposition of the 30% U.S. withholding tax on payments to us of dividends within the meaning of the Code.

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Definitions

For the purposes of this Withholding Statement:

“Beneficial Owner” means, with respect to a Security, any person that under sections 871(h)(2)(B)(ii) and 881(c)(2)(B)(ii) of the Code is considered to be the beneficial owner of that Security.

“Chapter 3 Reportable payment” means any income paid to the account and that is considered as falling under U.S. withholding and reporting as per Chapter 3 / Chapter 61 of the Code and regulations issued thereunder.

“Code” means the U.S. Internal Revenue Code of 1986 as amended. Any reference to any section of the Code shall mean such section of any successor provisions.

“Form” means a IRS form or such successor form as shall be adopted from time to time by the IRS and any substantially similar substitute form as may be permitted by the Code or the regulations thereunder.

“Withholdable payment” means any payment of fixed or determinable annual or periodical gains, profits and income from sources within the U.S., to the extent treated as a withholdable payment in Chapter 4 of the Code and regulations issued thereunder.

All terms that are used and not defined herein shall have the meanings given to them in the Code, the regulations issued thereunder, the Qualified Intermediary Agreement published in Revenue Procedure 2014-39 as amended, the Germany-U.S.A Intergovernmental Agreement or implementing legislation or regulations thereunder and CBF Governing Documents.

Certification

This statement forms an integral part of the attached withholding certificate. We hereby certify, under penalties of perjury, that the above information is true, correct and complete and that I am/we are the (an) authorised representative(s) of the Customer named below. This statement shall be governed by and construed in accordance with the laws of the Federal Republic of Germany.

Any proceeding, suit or action arising out of or in connection with this statement shall be brought before the competent courts of Frankfurt/Main, Germany.

For and on behalf of:

Name of CBF customer: _____

Address: _____

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Authorised signature(s):

Authorised Signature

Authorised Signature

Name

Name

Title

Title

Place

Date

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