Portuguese Exempt Institutions Statement

Clearstream Banking
Attention OTL - Tax Services
42, avenue J.F. Kennedy
L-2967 Luxembourg
Luxembourg

Date: _____

Subject: Portuguese Exempt Institutions Statement

Dear Sir/Madam,

The undersigned beneficiary:

Name: _____

Address: _____

_____

_____

Tax identification number: _____

holding via the following financial intermediary:

Name of the financial intermediary: _____

Account number: _____

the following securities:

Type and name of the security: _____

Issuer of the security: _____

Security code (ISIN/Common Code): _____

Income payment date: _____

Nominal position: _____

hereby certifies that:

1. It is the beneficial owner of the above-mentioned securities and nominal position at the payment date

   _____/ _____/ _____ ; and

2. It is not liable to withholding tax, in accordance with the applicable legislation, indicated hereinafter (*tick* (✓) *where applicable*):

☐ Art. 97º – Dispensa de retenção na fonte - do CIRC (Cód. Imposto s/ Rendimento Pessoas Colectivas).
(Art. 97º of CIRC (Corporate Income Tax Law) - Exemption from withholding tax)

☐ Art. 9º do CIRC - Estado, Regiões Autónomas, autarquias locais, suas associações de direito público e federações e instituições de segurança social
(Art. 9º of CIRC - State, Autonomous Regions, local authorities, their associations governed by public law and social security federations and institutions)

☐ Art. 10º – Pessoas colectivas de utilidade pública e de solidariedade social – do CIRC, isenção reconhecida por Despacho Ministerial nº ....., publicado em Diário da República.....
(Art. 10º of CIRC (Corporate Income Tax Law) - Administrative public utility companies and private social solidarity institutions. Exemption recognized by Ministerial Decree-Regulation nº. ..... . published in the Official Journal on ……..)

☐ Art.º 16º - Fundos de pensões e equiparáveis – do EBF (Estatuto dos Benefícios Fiscais)
(Art. 16º of EBF (Tax Incentives Statute) - Pension funds and assimilated funds established in accordance with domestic law)

☐ Art. 21º - FPR, FPE, FPR/E - do EBF
(Art. 21º of EBF (Tax Incentives Statute) - Retirement-savings funds (FPR), Education-savings funds (FPE) or Retirement and education savings funds (FPR/E))

☐ Art. 22º, Nº 10 do EBF (Estatuto dos Benefícios Fiscais) – Rendimentos pagos por organismos de investimento colectivo aos seus participantes
(Art. 22º, Nº 10 of EBF (Tax Incentives Statute) – Tax Regime applicable to Portuguese Collective Investments Vehicles)

☐ Art. 23º- A - Fundos de capital de risco – do EBF
(Art 23º- A of EBF (Tax Incentives Statute) - Venture capital investment funds)

☐ _____
(Other Legislation - Indicate the applicable legislation above)

This document is to be provided to the Portuguese Tax Authorities, if requested by the latter, as foreseen in Article 120 of the CIRC and section (b), no. 2 of article 119 of CIRS.

Authorised Signatory	*Name*
	Title
Authorised Signatory	*Name*
	Title
Place:	*Date:*