

Self-Declaration for Tax Exemption/Reduced Rates on Portuguese Bonds and Equities Beneficial Owner Not Resident in Portugal

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

We, the undersigned beneficial owner of Portuguese securities:

Full Name: _____

Full fiscal address: _____

Portuguese Tax Identification Number (PT TIN): _____

may hold, from time to time, and economically benefit from Securities subject to Portuguese tax in Clearstream¹ account number _____ (the "Account") of:

Name of Clearstream client: _____

Address: _____

PT TIN *(for CEU clients only)*: _____

For the purposes of ensuring that relief at source from or, if applicable, quick refund of Portuguese withholding tax is granted on certain income payments, we hereby certify that *(complete the section corresponding to your case by ticking **one** box only and complete as appropriate)*:

- ☐ We are a **central bank** or a **public law entity** or a **public law agency** and declare being eligible for exemption of Portuguese withholding tax on **Portuguese debt securities** qualifying under DL 193/2005 of November 7, as amended (hereafter referred to as "Special Debt Securities Regime" or "SDSR"), namely its article 15 (1) (a);

OR

- ☐ We are a **supranational/international organisation** recognised by the Republic of Portugal (or a body of such recognised international/supranational organisation to whom the same immunities and privileges should be availed to) and declare that, for any other purposes relevant in Portuguese tax law, we are entitled to a withholding tax exemption on Portuguese-source income on both **Portuguese debt securities and equities**, based on the immunities and privileges enshrined in the Treaty or Chart identified below:

Article _____ of the _____

(include the name of the treaty, if applicable, and, if you are a body of a recognised international/supranational organisation, any other documentation relevant to ascertain your exempt status).

OR

- ☐ We are a **legal entity**, we are not resident in Portugal nor in a country/territory considered a tax haven by Portuguese law and we are eligible for the application of **25%** withholding tax rate on dividends paid from Portuguese **equities**.

OR

- ☐ We are an **individual**, we are not resident in Portugal nor in a country/territory considered a tax haven by Portuguese law and we are eligible for the application of **28%** withholding tax rate on dividends paid from Portuguese **equities**.

¹ Clearstream refers collectively to Clearstream Banking S.A. ("CBL"), 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 Clearstream Europe AG ("CEU"), registered office at Mergenthalerallee 61, 65760 Eschborn, Germany, and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500.

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We acknowledge that, in order to comply with the requirements set out in Portuguese Tax Law, Clearstream must disclose beneficial owner's identity and holdings for each transaction and income event.

We irrevocably authorise Clearstream:

- to act on the information contained in this certificate and to forward to the Portuguese authorities any information relating to the reporting obligations for each settlement activity and/or income payment made on Securities that we may hold in our Account,
- to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the Portuguese authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate untrue or incomplete. We accept full responsibility and hereby keep Clearstream exempt of any 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 with it.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the beneficiary named above with powers to produce and undersign this declaration.

By (authorised signature/s):

Authorised signature

Authorised signature

Name

Name

Title

Title

Place

Date (DD/MM/YYYY)