

## One-Time Certificate - Canadian Equities and Trust Instruments - Swiss Intermediary

**Please mail the completed and signed Certificate to:**

Clearstream Operations Prague s.r.o.

Attn: PTR - Tax Reclaim Services

Futurama Business Park Building B

Sokolovska 662/136b

CZ-18600 Prague 8

Czech Republic

Clearstream Banking<sup>1</sup> account: \_\_\_\_\_ (the "Account")

We, the undersigned customer of Clearstream Banking may hold from time to time in our Account Canadian equities and trust instruments (the "Securities").

For the purposes of ensuring that we are eligible to hold and obtain partial relief at source or quick refund on income payments on the Securities in the Account, we hereby certify, represent and warrant to Clearstream Banking that:

- 1<sup>1</sup> We are not the beneficial owner of any such Securities that we may hold from time to time in the Account and that the beneficial owner(s) are not resident for tax purposes in Canada (as defined by the relevant Canadian laws and regulations) and do not operate/derive income from the Securities through a Canadian permanent establishment; and
- 2<sup>2</sup> We are a financial intermediary resident in Switzerland and entitled to the application of withholding tax according to the Double Taxation Treaty (DTT) between Canada and Switzerland, according to the terms stated in the Canadian Information Circular IC76-12.
- 3<sup>3</sup> We certify that, in our role as a Swiss financial intermediary, we are fully aware of and will be compliant with any of our obligations as stated in the Double Taxation Treaty (DTT) between Canada and Switzerland and as stated in the terms of the Canadian Information Circular IC76-12.

We further acknowledge that the DTT rate between Canada and Switzerland will be applied to taxable Canadian dividend and trust income payments made on our Account.

We hereby understand and agree that Clearstream Banking, its depository, and its other agents will be relying on the information and instruction contained herein to withhold, or cause to be withheld, the appropriate amounts of applicable withholding tax. We therefore understand and agree that it is solely our responsibility to ensure that any information provided hereunder for tax purposes is complete, accurate and up to date and that in no way are we reliant upon CBL for the purposes of determining the applicable tax rate. We undertake to provide Clearstream Banking and/or the CRA, promptly upon request at any time, with such information as may be necessary.

We hereby understand and agree that the beneficial owner(s) are solely responsible for the performance of any tax reporting or filings that may be required in Canada or any other country or countries with respect to payments received into the Account, and that Clearstream Banking, its depository and other agents shall have no responsibility or liability for any such tax reporting or filings on behalf of the beneficial owner(s).

We hereby acknowledge and agree that Clearstream Banking shall not be liable or responsible for:

- Any losses, damages, costs, expenses, claims or liabilities hereunder, save and except for direct losses, damages, costs, expenses, claims or liabilities directly arising out of the negligence or wilful misconduct of CBL;
- Any indirect, incidental, special or consequential damages and damages for loss of profits, revenue or savings (actual or anticipated), economic loss, loss of data or loss of goodwill (whether or not Clearstream Banking knew or was advised of the possibility of such damage, or such damage was otherwise foreseeable), except to the extent of Clearstream Banking's gross negligence or wilful misconduct.

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<sup>1</sup> "Clearstream Banking" refers to (i) Clearstream Banking S.A. 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 (ii) Clearstream Banking AG (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) with registered office at 61, Mergenthalerallee, 65760 Eschborn, Germany and registered in Register B of the Amtsgericht Frankfurt am Main, Germany under number HRB 7500"

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We hereby undertake to indemnify, exonerate and hold Clearstream Banking harmless from and against any and all actions, causes of action, suits, losses, costs, liabilities, damages and expenses (including reasonable attorneys' fees and disbursements) incurred by Clearstream Banking as a result of, or arising out of, or relating to any failure on our part to perform our obligations hereunder (irrespective of whether Clearstream Banking is a party to the action for which indemnification hereunder is sought), any errors or omissions (including, without limitation, out-of-date information) contained herein and/or as a result of the CRA determining or asserting at any time that one or more beneficial owners on behalf of whom we hold the Securities do not qualify for the specified treaty withholding rates or tax exemption that we have claimed.

We hereby represent and warrant to Clearstream Banking that:

- I. Any information provided hereunder for tax purposes shall at all times be true, complete, accurate and up to date;
- II. Each of the signatories hereto has full power and authority to execute this One-Time Certificate on our behalf;
- III. We are duly authorised and empowered to issue this One-Time Certificate;
- IV. This One-Time Certificate constitutes our legal, valid and binding obligations, enforceable against us in accordance with its terms.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid unless terminated by not less than 10 business days' written notice to Clearstream Banking served to the above-mentioned address.

This One-Time Certificate is governed and construed in accordance with the laws of the Grand Duchy of Luxembourg (for Clearstream Banking S.A. customers) and Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) and the courts of Luxembourg (for Clearstream Banking S.A. customers) and the courts of Germany (for Clearstream Banking AG customers using Creation accounts and Clearstream Banking AG customers) shall have exclusive jurisdiction for all legal proceedings relating thereto.

### For and on behalf of:

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

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

\_\_\_\_\_

\_\_\_\_\_

### By (authorised signature/s):

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

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

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

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

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

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

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

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