

## One-Time Certificate for Icelandic Banks complying with Article 3.2 of Act No 94/1996

**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<sup>1</sup> account number(s): \_\_\_\_\_ (the "Account")

We, the undersigned, being a client of Clearstream, may hold from time to time in our Account Icelandic debt securities (the "Securities").

For the purposes of ensuring that we are eligible for exemption from Icelandic withholding tax on interest and redemption payments received from the Securities in the Account, we hereby certify that:

- we are an Icelandic Bank complying with Article 3.2 of Act No 94/1996;
- we endorse due diligence, withholding and reporting responsibilities to the extent applicable and required by our status.

Our full name: \_\_\_\_\_

Our Icelandic ID (Kennitala): \_\_\_\_\_

We further certify that in the event the Securities are held by us in our capacity as beneficial owner:

- we qualify as the beneficial owner for tax purposes and are entitled to any related tax relief claimed, based on the applicable tax laws and regulations in the Icelandic market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Icelandic market already held on the Account or to be held in the future in the Account;
- such related tax relief entitlement to any related tax relief is not restricted by any contractual obligation such as a lending or collateral arrangement

We irrevocably authorise Clearstream to act on the information contained in this certificate.

We hereby appoint Clearstream as our attorneys-in-fact with authority to collect and forward this certificate or a copy thereof, any attachments and any information relating to it to the Icelandic Tax Authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or forthcoming.

We accept that Clearstream shall not be required to verify the authenticity, completeness, accuracy or correctness of any such information and documents.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate invalid, untrue, incorrect, inaccurate, outdated or incomplete.

We commit ourselves to notify Clearstream immediately, but in any case prior to the applicable payment date, if there is a change in the eligibility of the holdings in the securities in our account with regard to ownership of such securities or to our settled position in those securities that are eligible for the exemption.

We accept full responsibility in the case of any claims liabilities, damages, costs and expenses of any kind that may be incurred, notably in terms of additional taxes, interest thereon or penalties levied by tax authorities in connection with any payments made in reliance upon this certificate, including any additional information provided in connection thereto.

We hereby agree to reimburse Clearstream, forthwith upon first demand, with all payments made by Clearstream to the Icelandic Tax Authorities or any relevant authority in connection with any withholding tax hereunder.

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<sup>1</sup> Clearstream 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 Europe AG (for Clearstream Europe AG clients using Creation accounts) with 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 irrevocably authorise Clearstream to debit the account number \_\_\_\_\_ opened on the books of Clearstream with any amount (including, if applicable, any additional taxes, interest or penalties imposed) that the Icelandic Tax Authorities request to be repaid.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid for 5 years as from that date unless terminated by not less than ten (10) business days' written notice to Clearstream served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream with a renewed One-Time Certificate.

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

We hereby certify, under penalty of perjury, that the above information is true, correct, up-to-date and complete and that we are authorised representative(s) of the Clearstream client named below.

### For and on behalf of:

Name of Clearstream client: \_\_\_\_\_

Full address: \_\_\_\_\_

### By (authorised signature/s):

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

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

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