

## One-Time Certificate for Spanish Debt Securities subject to Royal Decree 1145/2011

### 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(s): \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream may hold from time to time, in our securities Account, Spanish debt securities subject to Royal Decree 1145/2011 (the "Securities").

For the purposes of ensuring that, according to the provisions of Royal Decree 1145/2011, full immediate refund or, if applicable, full quick refund from Spanish withholding tax is granted on certain interest payments, we hereby certify that we hold the Securities (*tick **one** box only, as appropriate*):

- ☐ Exclusively for ourselves or on behalf of one single beneficial owner that is either not resident in Spain or a legal entity resident in Spain and subject to Spanish corporate tax. We undertake to notify Clearstream via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream to consider by default, on each relevant income payment date, our entire holding of Securities as being beneficially owned by ourselves or on behalf of the single eligible beneficial owner and we appoint Clearstream to request exemption from Spanish withholding tax on our entire position.

*(To be completed by the Spanish entity, for Spanish Private Fixed Income (AIAF) Debt Securities only<sup>2</sup>)*

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 Spanish market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Spanish 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 are/the single beneficial owner is a legal entity subject to Spanish corporate tax, as follows:

Full name: \_\_\_\_\_

Fiscal address: \_\_\_\_\_

Tax Identification Number (CIF): \_\_\_\_\_

<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.

<sup>2</sup> For Spanish Private Fixed Income (AIAF) Debt Securities only: If the Clearstream client or another intermediary in the chain is a Spanish financial institution, the details of the Clearstream client/Spanish intermediary are required (even if it holds the Securities on behalf of beneficial owners who are residents of Spain). If the Clearstream client and the rest of intermediaries are non-Spanish residents but hold the Securities on behalf of beneficial owners who are residents of Spain, the details of the final beneficial owners must be provided in the List of Spanish Entities.

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We acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose our/the single beneficial owner's identity and holdings for each interest event. We irrevocably authorise Clearstream to forward to the Spanish authorities any information relating to the reporting obligations for each interest payment made on Securities that we may hold in our Account.

☐ Exclusively on behalf of several beneficial owners (excluding ourselves) that are not residents of Spain for tax purposes. We undertake to notify Clearstream via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream to consider by default, on each relevant income payment date, our entire holding as being beneficially owned by non-Spanish beneficial owners, and we appoint Clearstream to request exemption from Spanish withholding tax on our behalf.

☐ Exclusively on behalf of several beneficial owners (excluding ourselves, when applicable) that are legal entities resident in Spain and subject to Spanish corporate tax. We undertake to notify Clearstream via authenticated means of communication, before the applicable deadline for immediate refund, of any holding of Securities for which the above statement does not apply. In the absence of such notification, we irrevocably authorise Clearstream to consider by default, on each relevant income payment date, our entire holding as being beneficially owned by legal entities subject to Spanish corporate tax and we appoint Clearstream to request exemption from Spanish withholding tax on our behalf.

Furthermore, we acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose the identity and holdings of all Spanish beneficial owners and provide Clearstream with a List of Spanish Entities before each interest payment date by the prescribed deadlines. Any such List of Spanish Entities in the relevant form provided for one interest payment date shall be valid only for a given interest payment date and shall not be valid for any subsequent interest payment date related to Securities that we may hold in our Account.

☐ On behalf of several beneficial owners (excluding ourselves, when applicable) that are:

- Non-residents of Spain and/or Spanish legal entities subject to Spanish corporate tax; and
- Spanish individuals and/or undisclosed beneficial owners.

We undertake to provide to Clearstream, before each relevant interest payment date and by the prescribed deadlines, via Swift (formatted MT565) or Xact Web Portal message (Please refer to the Clearstream Client Handbook for full formatting requirements), a breakdown of holdings indicating:

- Our total holding; and
- The total position held on behalf of beneficial owners that are non-residents of Spain or Spanish corporations; and
- The total position held on behalf of Spanish individual beneficial owners; and
- The total position of undisclosed holders.

We acknowledge that all declared positions must be accurate on the relevant record date at 19:00 CET. We agree that any discrepancy between the declared positions and our total holding visible in Clearstream's books will have as result the application of the maximum standard tax rate. Furthermore, if no breakdown of holdings is received by Clearstream by the prescribed deadline, we acknowledge and agree that our total holding will be considered as uncertified and, as a consequence, the maximum standard tax rate will be applied at source.

We acknowledge that, in order to comply with the requirements of Spanish Tax Law, we must disclose the identity and holdings of all Spanish beneficial owners and/or of the Spanish intermediaries and provide Clearstream with a List of Spanish Entities<sup>3</sup> before each interest payment date by the prescribed deadlines. Any such List of Spanish Entities in the relevant form provided for one interest payment date shall be valid only for a given interest payment date and shall not be valid for any subsequent interest payment date related to Securities that we may hold in our Account.

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<sup>3</sup> **For Spanish Private Fixed Income (AIAF) Debt Securities only:** If the Clearstream client or another intermediary in the chain is a Spanish financial institution, the details of the Clearstream client/Spanish intermediary are required (even if it holds the Securities on behalf of beneficial owners who are residents of Spain). If the Clearstream client and the rest of intermediaries are non-Spanish residents but hold the Securities on behalf of beneficial owners who are residents of Spain, the details of the final beneficial owners must be provided in the List of Spanish Entities

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We irrevocably authorise Clearstream to act on the information contained in this certificate. We hereby appoint Clearstream and Clearstream's depository for the Securities as our attorneys-in-fact with authority to collect and forward this certificate or a copy of this certificate, any attachments and any information relating to it to the Spanish 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 liability 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 to it.

We hereby certify that the above information is true, correct and complete and that I am (we are) authorised representative(s) of the client named below.

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 Clearstream Europe AG clients) and the courts of Luxembourg (for Clearstream Banking S.A. clients) and the courts of Germany (for Clearstream Europe AG clients using Creation accounts and Clearstream Europe AG clients) shall have exclusive jurisdiction for all legal proceedings relating thereto:

### For and on behalf of:

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

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

### By (authorised signature/s):

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

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

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