

## One-Time Certificate for Irish domestic equities

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

Clearstream Services Prague Branch  
Tax Services Prague  
Futura Business Park  
Building B  
Sokolovska 662/136b  
18600 Prague 8  
Czech Republic

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

We, the undersigned client of Clearstream Banking, may hold from time to time in our Account(s) domestic equities issued by entities that are organised, resident or incorporated under the laws of Ireland (the "Securities").

We hereby certify that with respect to all Securities that are or may be held in the Account(s) from time to time and to all dividends paid on such Securities, we act as:

1. **The final beneficial owner**, resident for tax purposes in \_\_\_\_\_

We certify that we are entitled to a full tax exemption on dividends distributed by the Securities according to the Irish Domestic Legislation, due to our status of (*tick one box only*):

Qualifying non-resident person; or  
 Excluded Irish person.

We hereby certify that:

- 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 Irish market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Irish 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 acknowledge that in order to benefit from the above-mentioned tax exemption at source, we must, in addition to this One-Time Certificate and within Clearstream Banking deadlines, submit to Clearstream Banking (as applicable):

- a **Qualifying Non-Resident Form** (Form V2A or V2B or V2C); or
- a **Declaration of Irish person** (Form V3 or Declaration to be made by an Irish Exempt Unit Trust or Declaration to be made by an Irish Personal Retirement Savings Accounts Administrator);
- **any other document** that may be required according to our status.

OR

2. **A Qualified Intermediary (QI)**

We certify that we perform any due diligence and assume any obligation required by the Qualified Intermediary agreement we have signed with the Irish Revenue Commissioners.

We further certify that all underlying intermediaries are Qualified Intermediaries (if applicable) and that all final beneficial owners are either qualifying non-resident persons or excluded Irish persons entitled to a full tax exemption on dividends distributed by the Securities.

---

<sup>1</sup> Clearstream Banking refers to 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.

## One-Time Certificate for Irish domestic equities

We acknowledge that in order to benefit from the above-mentioned tax exemption at source, we must, in addition to this One-Time Certificate and within Clearstream Banking deadlines, submit to Clearstream Banking:

- a **copy of the document delivered by the Irish Revenue Commissioners** (evidencing the QI status); and
- any **document or information** that may be required by the Irish Revenue upon request.

We hereby instruct Clearstream Banking to request to its upstream agent(s) a full tax exemption on any dividend that is paid on the Securities held on our Account(s).

### Specific undertakings in relation to Irish Real Estate Investment Trust (REIT) securities

We hereby certify that we do not hold any Irish Real Estate Investment Trust (REIT) securities in the Account(s). Should we have any such holdings in the Account(s) in the future, we will immediately notify Clearstream Banking and remove such securities from the Account(s). We accept full responsibility and indemnify Clearstream Banking in respect of any claims, penalties, taxes and interest thereon, levied by the Irish Tax Authorities or any other authority in connection with holding REITs in the Accounts. We acknowledge that Clearstream Banking does not provide any tax relief at source service on property or non-property dividend income distributed by REITs.

Consequently, REITs must be held in an account that is not tax exempt from Irish withholding tax and dividend income from REITs will be distributed net of Irish withholding tax.

### Specific undertakings in relation to Ryanair securities

We acknowledge that the Irish withholding tax relief at source service is restricted for Ryanair ISIN IE00BYTBXV33 (and potentially in future other Ryanair securities limiting the ownership to certain type of investors). Consequently, the dividend income distributed from this security will be distributed net of Irish withholding tax. This security should not be held in the Account(s).

### Notifications

We undertake to notify Clearstream Banking via authenticated means of communication, at the latest prior to the ex-date of any relevant dividend payment, of any balance of Securities that is not covered by this One-Time Certificate or by any other document provided in connection to the Securities, and to immediately transfer such balance of Securities out from the Account(s).

We hereby undertake to notify Clearstream Banking promptly, and at the latest within thirty (30) calendar days, upon receipt of any information that would render any statement in this certificate or in the documents submitted from time to time in relation to the Securities untrue or incomplete.

### Undertakings

We acknowledge, that it is solely our responsibility, at all relevant times, to monitor the expiration of any certification required for the purpose of obtaining tax relief at source and to obtain renewals of such certification when required.

We irrevocably authorise Clearstream Banking to act on the information contained in this certificate. We hereby appoint Clearstream Banking and, if applicable, Clearstream Banking'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 Irish authorities if these prove relevant to any administrative or legal proceedings or official inquiries undertaken or threatened.

We accept full responsibility and indemnify Clearstream Banking in respect of any claims, penalties, taxes and interest thereon, levied by the Irish Tax Authorities or any other authority in connection with the Securities, or in respect of any other costs incurred in connection with any action taken in reliance upon the content of this One-Time Certificate or any other document provided in connection to the Securities.

This One-Time Certificate shall be effective as of the date mentioned here below and shall remain valid unless terminated by a written notice to Clearstream Banking to the above-mentioned address.

We hereby warrant on a continuing basis that each of the signatories hereto, and with respect to all documents submitted from time to time in relation to the Securities, has full power and authority to sign on behalf of the below-mentioned client of Clearstream Banking.

## One-Time Certificate for Irish domestic equities

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 and the courts of Luxembourg shall have exclusive jurisdiction for all legal proceedings relating thereto.

**For and on behalf of:**

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

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

**By (authorised signature/s):**

Authorised signature

Name

Title

Place

Authorised signature

Name

Title

Date (DD/MM/YYYY)