

## One-Time Certificate for Maltese debt securities

**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: \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream Banking may hold from time to time, in its Account with Clearstream debt securities issued by entities organised under the laws of Malta (the "Securities").

For the purpose of ensuring that the correct withholding tax rate is applied on interest payments derived from the Securities we hold in the Account, we hereby certify that either *(tick the applicable box and complete as appropriate)*:

### **A. Segregated account – one sole Non-resident beneficial owner**

We hold the Securities exclusively for **one sole** beneficial owner (including ourselves when applicable) and that the sole beneficial owner of any such Securities that we may hold from time to time in the Account is a:

- ☐ A **Non-resident** of Malta for tax purposes and entitled to the application of 0% withholding tax on interest payments derived from the Securities according to Maltese domestic law.

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 Maltese market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Maltese 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

### **B. Segregated account – one sole Maltese-resident beneficial owner**

We hold the Securities exclusively for **one sole** beneficial owner (including ourselves when applicable) and that the sole beneficial owner of any such Securities that we may hold from time to time in the Account is the following Maltese tax resident beneficial owner:

Full name of beneficial owner: \_\_\_\_\_

Address for tax purpose: \_\_\_\_\_

County of tax residence: \_\_\_\_\_

ID card number of the beneficial owner for tax purposes (individuals): \_\_\_\_\_

Tax number/ Company registration number for tax purposes (legal entities): \_\_\_\_\_

<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 and Clearstream Europe AG clients) 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 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 Maltese market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Maltese 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

Please select the status of the beneficial owner:

- ☐ B.1 **Resident individual** of Malta for tax purpose and entitled to the application of 0% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ B.2 **Resident individual** of Malta for tax purpose and entitled to the application of 15% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ B.3 **Resident legal entity (other than investment fund)** of Malta for tax purpose and entitled to the application of 0% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ B.4 **Resident legal entity (other than investment fund)** of Malta for tax purpose and entitled to the application of 15% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ B.5 **Resident prescribed investment fund (legal entity)** of Malta for tax purpose and entitled to the application of 10% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ B.6 **Resident non-prescribed investment fund (legal entity)** of Malta for tax purpose and entitled to the application of 0% withholding tax on interest payments derived from the Securities according to Maltese domestic law.

### C. Omnibus account - several beneficial owners

We hereby certify that we are not the beneficial owner of the Securities that we may hold from time to time in the Account, but hold the Securities for several beneficial owners that are:

- ☐ C.1 Non-residents of Malta for tax purposes and all entitled to the application of 0% withholding tax on interest payments derived from the Securities according to Maltese domestic law; or
- ☐ C.2 Non-residents and or Maltese residents for tax purposes and who may be subject to different withholding tax rates.

We hereby acknowledge, that for the beneficial owners that are either entitled to a relief at source and or for which a disclosure is required, we must submit to Clearstream, in addition to this One-Time certificate and no later than the deadlines prescribed by Clearstream, the following additional certification:

A per-payment tax breakdown for each relevant interest payment date. Any such per-payment breakdown, provided for one interest payment date, shall be valid only for the given interest payment date and shall not be valid for any subsequent interest payment date related to the Securities that we may hold in our Account.

## One-Time Certificate for Maltese debt securities

### General:

We hereby undertake to provide Clearstream, upon request and within the deadline given by Clearstream, with name, address for tax purposes and quantity of Securities held per payment for each beneficial owner for whom relief has been applied for through Clearstream.

We irrevocably authorise Clearstream to act on the information contained in this certificate. We hereby appoint Clearstream and Clearstream's local agent for Maltese Securities as our attorneys-in-fact with authority to collect and forward this certificate or a copy hereof and any other document submitted in connection herewith to the competent Maltese authorities, including the Maltese Tax Authorities, in connection with any administrative or legal proceedings or official inquiries for which this certificate is or would be relevant.

We hereby accept full responsibility in the case of any claims made for additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made subject to this certificate and the eventual list of holdings entitled to relief at source and therefore to indemnify Clearstream in respect of any penalties, taxes and interest thereon, levied by the Maltese Tax Authorities or any other authority, or in respect of any other costs incurred in connection with any action taken in reliance upon the contents of this certificate and/or any information provided by us to Clearstream.

We understand that, in order to obtain any interest payment with respect to the Securities either subject to withholding tax at reduced rate or exempt from withholding tax according to a Maltese domestic law, it may be necessary for Clearstream to provide certain information to the local agent, the issuer of the Securities and the Maltese authorities, including the local tax authorities. We understand that the local tax authorities may forward the information received from us in connection with this procedure to the tax authorities of the countries of residence of the beneficial owners.

We hereby undertake to notify Clearstream promptly upon receipt of any information that would render any statement in this certificate, or any certificate or statement in a certificate provided pursuant to this certificate, including any list of holdings entitled to relief at source in the relevant form, untrue or incomplete.

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 Clearstream client:

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Address:

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Client account number:

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One-Time Certificate for Maltese debt securities

Authorised signatories:

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

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