

## One-Time Certificate – Canadian Trust Instruments – Own Assets

**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 Fund Centre<sup>1</sup> account: \_\_\_\_\_ (the "Account")

We, the undersigned client of Clearstream Fund Centre may hold from time to time in our Account Canadian trust instruments that are held at the Canadian Central Securities Depository (the "Vestima fund securities").

For the purposes of ensuring that we are eligible to obtain relief at source or quick refund, as applicable, on income payments on the Vestima fund securities in the Account, we hereby certify, represent and warrant to Clearstream Fund Centre that:

1. We are the sole beneficial owner of any such Vestima fund securities (proprietary assets) that we may hold from time to time in the Account:

Name: \_\_\_\_\_

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

Country of residence for tax purpose: \_\_\_\_\_

Business Number: \_\_\_\_\_

Tax Identification Number: \_\_\_\_\_;

and

2. (tick **the** box only and complete as appropriate.)

We are entitled to application of withholding tax at the following reduced rate(s) according to the **Double Taxation Treaty (DTT)** between Canada and our country of tax residence:

Trust income: \_\_\_\_\_ %

We further certify that we qualify as non-resident per Canadian Revenue Agency (CRA) Form NR301 and acknowledge that the stated reduced DTT rate(s) will be applied for taxable Canadian trust income payments made on our Account.

We acknowledge that, for the purposes of obtaining the appropriate reduced rate of withholding tax on the income to be paid or credited on the property in the Account, we must submit to Clearstream Fund Centre, in addition to this One-Time Certificate and no later than the deadlines prescribed by Clearstream Fund Centre:

- A valid Form NR301 signed by us as beneficial owner and dated before the payment date.

We further acknowledge that we remain solely responsible, at all relevant times, to monitor the expiration of such Form NR301 and either to obtain renewals of such Form or, immediately on expiration of such Form, to provide instructions to have the correct applicable Canadian withholding tax deducted and that Clearstream Fund Centre has no responsibility or liability in this regard.

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<sup>1</sup> "Clearstream Fund Centre S.A.". registered office at 42, avenue John F. Kennedy, L-1855 Luxembourg and registered with the Luxembourg Trade and Companies Register under number B261.691"

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We hereby understand and agree that Clearstream Fund Centre, 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 Clearstream Fund Centre for the purposes of determining the applicable tax rate

We undertake to provide Clearstream Fund Centre and/or the CRA, promptly upon request at any time, such information as may be necessary to substantiate the accuracy of the information contained herein, including but not limited to:

- A proof of tax residence for us, as beneficial owner, as eligible to obtain a reduced rate of withholding tax at source;
- Form NR301;
- Any other tax documentation required from time to time.

We hereby understand and agree that it is solely our responsibility to perform any tax reporting or filings that maybe required/imposed to us in Canada or any other country or countries with respect to payments received into the Account, and that neither Clearstream Fund Centre nor its depository or other agents shall have any responsibility or liability for any such tax reporting or filings on our behalf.

We hereby acknowledge and agree that Clearstream Fund Centre, in acting in compliance with the terms of this One-Time Certificate, 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 Clearstream Fund Centre;
- 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 Fund Centre knew of or was advised of the possibility of such damage or such damage was otherwise foreseeable), except to the extent of Clearstream Fund Centre's gross negligence or wilful misconduct.

We hereby undertake to indemnify, exonerate and hold Clearstream Fund Centre 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 Fund Centre as a result of, or arising out of, or relating to any such failure (irrespective of whether Clearstream Fund Centre 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 we do not qualify for the specified treaty withholding rates or tax exemption that we have claimed.

We hereby understand and agree that signing this declaration does not guarantee relief at source.

We hereby represent and warrant to Clearstream Fund Centre 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 a not less than 10 business days' written notice to Clearstream Fund Centre 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 Fund Centre clients) and the courts of Luxembourg clients) shall have exclusive jurisdiction for all legal proceedings relating thereto.

## One-Time Certificate – Canadian Trust Instruments – Own Assets

**For and on behalf of:**

Name of Clearstream Fund Centre client: \_\_\_\_\_

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

\_\_\_\_\_

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

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

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

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

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

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

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

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

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