

## Request for Application of a Reduced Rate of Australian Withholding Tax on Dividends

Clearstream Europe AG  
Mergenthalerallee 61  
65760 Eschborn  
Germany

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

Clearstream Services Prague Branch  
Tax Services Prague  
Futurama Business Park  
Building B  
Sokolovska 662/13b  
18600 Prague 8  
Czech Republic

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

We are a client of Clearstream Europe and hold or may in the future hold Australian equities in our Account with Clearstream Europe.

For income payments made on Australian equities, we acknowledge that the standard rate of Australian withholding tax is 30% and that Clearstream Europe applies by default a 15% withholding tax rate at source on dividend payments for Australian equities.

We hereby acknowledge that, for the purpose of obtaining Clearstream Europe's default rate of 15% for Australian equities we must submit to Clearstream Europe this "Request for Application of a Reduced Rate of Australian Withholding Tax on Dividends" once and we hereby accept that our positions for which we did not submit this onetime certificate will be taxed at the Clearstream Europe default rate of 30%.

If beneficial owners are subject to a different tax rate, due to a different tax residency, or eligibility for tax exemption under Australian domestic law, or non-eligibility for a reduced rate of Australian withholding tax, we hereby certify that we will submit to Clearstream Europe, in addition to this one-time certificate, no later than the deadlines prescribed by Clearstream Europe, via Swift or other agreed authenticated means of communication, a breakdown of holdings with the tax rates to be applied on payment date.

Furthermore, we hereby certify that we shall, **upon request**, submit the following documentation to Clearstream Europe:

- A List of Beneficial Owners - Australian Securities including the list of beneficial owners that obtained exemption or a reduced rate of Australian withholding tax, in the format prescribed by Clearstream Europe in the Clearstream Europe Client Tax Guide for Australia; and
- Proof of tax residence for beneficial owners eligible to obtain a reduced rate of withholding tax at source in accordance with a Double Taxation Treaty (DTT) between their country of residence and Australia; and
- Certification proving the eligibility of beneficial owners for exemption under the relevant Australian domestic law; and
- Any other tax documentation required from time to time.

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 at source or quick refund claimed, based on the applicable tax laws and regulations in the Australian market;
- such related tax relief entitlement to any related tax relief at source or quick refund is valid for any such Securities sourced in the Australian 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 at source or quick refund is not restricted by any contractual obligation such as a lending or collateral arrangement

We accept full liability and responsibility for any claims of whatever nature, including, but not limited to, claims for additional taxes, interest thereon or penalties imposed by tax authorities, subsequent to or resulting from the present certification and/or our application for a lower rate of withholding tax to be obtained in accordance with the above procedure.

<sup>1</sup> Clearstream Europe refers to Clearstream Europe AG 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 appoint Clearstream Europe and Clearstream Europe's depository as our attorneys-in-fact with the authority to collect and to submit this certificate, a statement of the balance of Australian equities recorded on our Clearstream Europe account(s), as well as any documents related thereto and including the names and tax residences of the beneficial owner(s), to the appropriate Australian authorities in connection with any tax, judicial or administrative proceeding; we understand that the Australian authorities may transmit parts or all of this information to the relevant authorities (including tax authorities) of the beneficial owner's country of residence.

We will notify Clearstream Europe immediately, but in any case prior to the applicable payment date, if there is a change, with regard to the ownership of the above Australian equities in the eligibility of such holdings in our Clearstream Europe account(s).

We will notify Clearstream Europe immediately of any information rendering this declaration incorrect, untrue or incomplete and will provide Clearstream Europe upon request with any document required in the future for the above purposes.

We irrevocably authorise Clearstream Europe to debit the Account with any amount (including, if applicable, any additional taxes, interest or penalties imposed) that the Australian authorities may claim back in relation to this request for application of the lower rate of withholding tax. Before requesting that the Account be closed, we undertake to provide Clearstream Europe with an alternative debit authorisation.

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 Request is governed and construed in accordance with the laws of Germany and the courts of Germany shall have exclusive jurisdictions for all legal proceedings relating thereto.

For and on behalf of:

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

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

Client account number: \_\_\_\_\_

By (authorised signatories):

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

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