

# One-Time Certificate of Residence in Japan - Designated Financial Institutions

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

We, the undersigned client of Clearstream Europe, may hold, from time to time, in our Account:

- Debt securities issued by entities organised under laws other than those of Japan or by any governmental agency not resident for tax purposes in Japan, but on which the interest is payable in Japan (herein referred to as "Samurai bonds"); or
- Japanese Government Bonds ("JGBs");
- Japanese Corporate Bonds ("JCBs"); or
- Japanese municipal bonds.

(collectively "the Securities").

In order to evidence entitlement to exemption (full relief) from Japanese withholding tax on payments of interest on the Securities, we hereby certify as follows:

1. We are a Designated Financial Institution that is *(please tick **one** box only)*:

- Resident for tax purposes in Japan; or
- An overseas branch of a Japanese corporation; or
- An overseas affiliate of a Japanese corporation;

entitled to exemption (full relief) from Japanese withholding tax on interest payments on the Securities by virtue of Article 8 of the Special Taxation Measures Law of Japan.

2. 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 Japanese market;
- such related tax relief entitlement to any related tax relief is valid for any such Securities sourced in the Japanese 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.
3. All interest paid on the Securities is, unless we notify Clearstream Europe to the contrary before the applicable record date, exempt from Japanese withholding tax by virtue of Article 8 of the Special Taxation Measures Law of Japan, as referred to in paragraph 1 above.

<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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4. We hereby appoint Clearstream Europe and/or Clearstream Europe's depositories for the Securities as our attorney(s) with powers of attorney:
  - a) To collect from Clearstream Europe and/or to report or produce to the appropriate Japanese tax authority such information (including: this certificate or a copy hereof; any documentation submitted to Clearstream Europe pursuant to this certificate; the balance of the Securities in the Account; and information on the amount of interest received) as is required to establish entitlement to exemption (full relief) from Japanese withholding tax on payments of interest on the Securities; and
  - b) To collect from Clearstream Europe and/or to produce: this certificate or a copy hereof; any documentation submitted to Clearstream Europe pursuant to this certificate; the balance of the Securities in the Account; and information on the amount of interest received, to the appropriate Japanese authorities, including the Japanese Tax Authorities, in connection with any administrative or legal proceedings or official inquiries to which this certificate is or would be relevant.
5. We hereby accept full responsibility and indemnify Clearstream Europe in the event of any claims or additional taxes, interest thereon, or penalties levied by tax authorities in connection with any payments made in relation to this certificate, including any subsequent amendment.
6. We hereby certify that all above information is true, correct and complete as of the date mentioned below and that we will notify Clearstream Europe promptly upon any change of circumstances or upon receipt of any information that would render any statement in this declaration untrue if made at the time of such change of circumstances or receipt of such information.
7. This One Time Certificate 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.
8. 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 Europe served to the above-mentioned address. Upon expiration of the validity, we undertake to provide Clearstream Europe with a renewed One-Time Certificate.

We furthermore confirm hereby that we are authorised representatives of the client named below.

**For and on behalf of :**

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

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

\_\_\_\_\_

\_\_\_\_\_

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By (authorised signature/s):

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

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Place

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