

Declaration and authorisation of

_____ ¹

to participate in the Electronic Filing Procedure (EFP) of the German Tax Authorities (GTA) in order to apply for the reimbursement of domestic withholding tax within the context of the double taxation agreement between

Germany and Spain**Final beneficiary details**

Name: _____ ²

NIF/CIF (Spanish tax id) _____ ³

Address: _____ ⁴

Country of residence: _____ ⁵

Tax ID (USA only):

Legal Form: (tick as appropriate) ⁶

- 01. Natural Person
- 02. Association without independent legal existence
- 03. Legal person / supranational organisation
- 04. Investment Funds
- 05. Tax exempt entity
- 06. Sovereign entity

Custodian: The Bank of New York, Brussels Branch, Avenue des Arts 35 Kunstlaan, 1040 Brussels, Belgium (hereafter “Custodian”)

ACC _____

Authorisation

The final beneficiary hereby authorises the Bank of New York Mellon SA/NV and its subcustodian in Germany as its attorneys in fact for the purpose of submitting applications for the reimbursement of German withholding tax in its name and on its behalf and to receive any corresponding refund amounts on its behalf, and to undertake any necessary communication with the GTA in its name

Declaration

The final beneficiary declares that:

- it is aware of and complies with the conditions of the double taxation agreement in force between Germany and its country of residence;
- it is entitled to the respective capital proceeds;
- it resides in the country of residence according to the double taxation agreement in force;
- it does not maintain any abode/residence, habitual residence or head office in Germany;
- the proceeds do not accrue to the benefit of any permanent establishment or fixed utility in Germany;

¹ Nombre completo o denominación social

² Nombre completo o denominación social

³ Nif o Cif del beneficiario

⁴ Dirección fiscal

⁵ País de residencia

⁶ Marcar lo que proceda: 01, persona física; 02 entidades o asociaciones sin personalidad jurídica; 03 personas jurídicas; 04 fondos de inversión; 05 entidades exentas; 06 entidades supranacionales

- it obliges itself, as a result of its participation in the EFP procedure, not to submit any separate/supplemental refund applications;
- it is aware that the GTA can, in the event of spot checks, request the presentation of a valid certificate of residence or any other further documentation;
- upon such request it will provide BNYM SA/NV with any such documents within the set deadline;

it irrevocably authorizes BNYM SA/NV to submit this Declaration and Authorisation, as well as any documents related thereto to the appropriate German authorities in connection with any tax, judicial or administrative proceeding; it understands that the German authorities might transmit parts or all of the information to the relevant authorities (including the tax authorities) of his country of residence;

In the absence of fraud, negligence or wilful default on the part of BNYM SA/NV:

it accepts full liability and responsibility for any claims of whatever nature, including but not limited to, claims on additional taxes, interest thereon or penalties imposed by the tax authorities, subsequent or resulting from the present Declaration and Authorisation and its application for a lower rate of withholding tax in accordance with the EFP procedure;

it undertakes to indemnify BNYM SA/NV with any amount (including, if applicable, any additional taxes, interest or penalties imposed) that the German authorities might claim back in relation to the EFP procedure and confirms that this indemnification will survive this Declaration and Authorisation.

Additional declarations subject to country of residence and legal form:

Valid for USA residents only:

- a beneficial owner resident in the USA declares that upon request it will submit to BNYM SA/NV within the set deadline a 6166 FORM “Certificate of filing a tax return” whereby the issue date is not older than 4 years and the legal form given by it is confirmed thereon instead of a valid certificate of residence;

Valid only for parties eligible for reimbursement with country of residence Great Britain

- a beneficial owner resident in Great Britain declares that the proceeds are subject to tax in Great Britain;

Valid only for Luxembourg corporations:

- a beneficial owner resident in Luxembourg declares that as a corporation it was not founded according to the Luxembourg holding tax law of 1929;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'natural person':

- a beneficial owner resident in Switzerland declares that as natural person
 - it is, in accordance with Swiss taxation law, subject to those Swiss taxes generally levied by the government, cantons and parishes in terms of all generally taxable income proceeds;
 - it is a Swiss citizen or – in the case of the non-existence of Swiss citizenship – was not subject to unlimited taxation in Germany either in the year in which the accrual of the capital proceeds took place or in the preceding five calendar years;

Valid only for parties eligible for reimbursement with country of residence Switzerland and legal form 'corporation':

- a beneficial owner resident in Switzerland declares that as a corporation it is predominantly Swiss-governed and that the provisions contained in Article 23 Section 1 of the German-Swiss double taxation agreement as regards the prevention of the improper use of agreement benefits are being observed.

Valid only for parties eligible for reimbursement with country of residence Cyprus, Indonesia, Israel, Jamaica, Malaysia, Malta, Singapore, Trinidad, Tobago:

- a confirmation that the respective earnings have been transferred to the country of residence (repatriation) can be presented/submitted for the specific payment upon request within the set deadline. Such confirmation will include a Bank Statement from a local bank showing that the payment was repatriated together with a statement from the beneficial owner that the funds deposited with its local bank originate from a payment on a German security.

The beneficial owner certifies under the penalty of perjury that the above information is true, correct and complete and undertakes to notify BNYM SA/NV promptly upon receipt of any information that would render any statement in this declaration untrue or incomplete.

_____⁷
Place, date

_____⁸
Title _____⁹

_____¹⁰
Authorised Signature of party eligible for reimbursement

_____¹¹
Title _____¹²

_____¹³
Authorised Signature of party eligible for reimbursement

⁷ Fecha y lugar
⁸ Nombre completo
⁹ Cargo en la entidad (solo en caso de sociedades, se necesitan dos firmas autorizadas)
¹⁰ Firma
¹¹ Nombre completo
¹² Cargo en la entidad (solo en caso de sociedades, se necesitan dos firmas autorizadas)
¹³ Firma