



**Important Notice**  
The Depository Trust Company

<b>B #:</b>	20057-24
<b>Date:</b>	May 2, 2024
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<p><b><u>Tax Relief Country:</u></b> PORTUGAL</p> <p><b><u>Security:</u></b> EDP-ENERGIAS DE PORTUGAL S.A.</p> <p><b><u>CUSIP:</u></b> 268353109</p> <p><b><u>Record Date:</u></b> 05/07/2024      <b><u>Payable Date:</u></b> TBA</p> <p><b><u>CA Web Instruction Deadline:</u></b> 05/14/2024 8:00 PM ET</p>

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all, or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax +1 212-747-9100.

**Important Legal Information:** *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, Timeliness, completeness, or fitness for any particular purpose of the information contained in this communication, which is based in part On information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental, or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).



**EDP-ENERGIAS DE PORTUGAL S.A.** issuers have announced a cash dividend and Deutsche Bank Trust Company Americas acts as one of the Depositaries for the Depositary Receipt (“DR”) program.

Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

On DR Pay Date, all U.S. and eligible holders will have the opportunity to receive the statutory withholding tax rate of 25% for qualified non-individual entities and 28% for individuals vs. the default withholding tax rate of 35%. All holders not eligible for or not certified at the statutory withholding tax rate through CA Web will receive the dividend net of the full Portuguese default withholding tax rate of 35%.

**NOTE: Initial disclosure during the Relief at Source period is a requirement to file claims for Treaty Rate withholding tax rates. Beneficial holders who have not disclosed during the initial Relief at Source window will be ineligible from filing for Standard Long Form claims.**

**Participants wishing to claim via ESP must provide a unique client reference number per beneficial owner when disclosing during the Relief at Source window. The same client reference number is to be provided for any additional Long Form filings.**

**Submission of physical documentation is not required for Relief-At-Source for this event. Scans or digitally signed cover letters may be sent instead to [PortugalESP@globetax.com](mailto:PortugalESP@globetax.com).**

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
EDP-ENERGIAS DE PORTUGAL S.A.	268353109	PTEDP0AM0009	MAY 07, 2024	MAY 08, 2024	TBA	1 DR : 10 ORD	EUR 0.195

*FEES & DEADLINES*						
FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
<b>RELIEF AT SOURCE – BENEFICIARY DISCLOSURE FOR STATUTORY RATE</b>	PAYMENT ON PAY DATE	DTC	0 EUR	UP TO \$0.00625 PER DR	\$0	MAY 14, 2024 8:00 P.M. EST
<b>QUICK REFUND</b>	POST-CA WEB PROCESS	CHECK OR ACH	0 EUR	UP TO \$0.00625 PER DR	\$25.00	JUNE 6, 2024 8:00 P.M. EST
<b>LONG FORM</b>	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	35 EUR	UP TO \$0.0125 PER DR	\$25.00	OCTOBER 1, 2026 8:00 P.M. EST

### Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the DRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel), and any of them, arising out of or relating to the information provided by the undersigned in, or in connection with, this document.

## ELIGIBILITY MATRIX

**Note:** All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

# ESP



Deutsche Bank Trust Company Americas offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with the necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) or 212-747-9100 if you have any questions about this process.

## CONTACT DETAILS

DOMESTIC PHONE (U.S.)	1-800-876-0959
DOMESTIC FAX (U.S.)	1-866-888-1120
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	PORTUGALESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

**CAN I ATTACH A 6166 TO THE MOD.21-RFI OR MOD.22-RFI FOR MY U.S. CLIENTS?**

YES.

**WHEN DO I NEED TO USE THE COVER LETTER (APPENDIX A)?**

THE BENEFICIARY DISCLOSURE FORM SHOULD BE USED FOR RELIEF AT SOURCE, QUICK REFUND, AND STANDARD LONG FORM CLAIMS.

### RELIEF AT SOURCE QUESTIONS

**WHO DO I SEND THE RELIEF AT SOURCE DOCUMENTATION TO?**

ALL DOCUMENTATION IS TO BE SUBMITTED TO GLOBETAX.

**DO I NEED TO PROVIDE 6166s OR TAX FORMS FOR THE RELIEF AT SOURCE?**

NO, WE ONLY NEED YOUR BENEFICIARY DISCLOSURE FORM TO APPLY FOR AND RECEIVE THE 25% OR 28% STATUTORY WITHHOLDING TAX RATE FOR YOUR CLIENTS.

**HOW CAN I OBTAIN TREATY BENEFITS AT SOURCE?**

CURRENTLY THERE IS NO PROCESS TO CLAIM TREATY BENEFITS AT SOURCE, HOWEVER, WE CAN CLAIM THE STATUTORY RATE AT SOURCE AND YOU CAN CLAIM TREATY BENEFITS THROUGH THE QUICK REFUND OR STANDARD LONG FORM PROCEDURE.

**IF I DO NOT DISCLOSE DURING RELIEF AT SOURCE CAN I STILL OBTAIN A REDUCTION IN WITHHOLDING TAX AT A LATER DATE?**

NO. PLEASE CONTACT GLOBETAX FOR FURTHER INFORMATION

#### ***Warning and Disclaimer:***

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Deutsche Bank Trust Company Americas and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.