



Important Notice
The Depository Trust Company

B #:	9712-18 Revised
Date:	November 29, 2018
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: BELGIUM AB INBEV CUSIP: 03524A108 <u>Record Date:</u> 11/28/2018 <u>Payable Date:</u> 12/21/2018 Relief at Source CA Web Deadline: 12/03/2018 8:00 PM. ET Quick Refund CA Web Deadline: 12/31/2018 8:00 PM. ET

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 respectively before certifying their instructions over 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 over the CA Web.

Questions regarding this Important Notice may be directed to Globe tax 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.

Non-Confidential



Anheuser-Busch InBev (AB INBEV) has announced a cash dividend. BNY Mellon acts as Depository for the company’s Depository Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification below.

On DR pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Relief at Source / Quick Refund (CA WEB) Eligibility Matrix.” All uncertified holders will receive this dividend net of the full Belgian statutory withholding tax of 30% with the possibility to reclaim as outlined in the “Long Form Eligibility Matrix.”

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
ISSUE	AB INBEV
CUSIP#	03524A108
UNDERLYING ISIN	BE0974293251
DEPOSITARY	BNY MELLON
DR RECORD DATE	NOVEMBER 28, 2018
DR PAY DATE	DECEMBER 21, 2018
RATIO (DR to ORD)	1 DR : 1 ORD
ORD RATE	EUR 0.8
STATUTORY WITHHOLDING RATE	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

IMPORTANT MARKET NOTICE: TRANSPARENT ENTITIES ARE NO LONGER ACCEPTED; ONLY THE PARTNER OF A TRANSPARENT ENTITY MAY SUBMIT THE CLAIM WITH THE CONDITION THAT THE PARTNER SHOULD BE A NON-TRANSPARENT ENTITY OR A NATURAL PERSON. PLEASE REFER TO THE ELIGIBILITY MATRICES AND “DESCRIPTION OF VARIOUS DOCUMENTATION” FOR MORE DETAILS.

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	VIA DTC	NO FEE	Up to \$0.0075 per DR	\$0.00	DECEMBER 3, 2018 (8 PM)
QUICK REFUND	VIA DTC	NO FEE	Up to \$0.01 per DR	\$25.00	DECEMBER 31, 2018 (8 PM)
LONG FORM	POST-CA WEB PROCESS; ONGOING	NO FEE	Up to \$0.01 per DR	\$25.00	OCTOBER 31, 2022

Agreements, Fees, Representations, and Indemnification of Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY Mellon undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depository Receipt for Relief at Source, or up to \$0.01 per Depository Receipt for Quick Refund and Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

ELIGIBILITY MATRIX – RELIEF AT SOURCE / QUICK REFUND (CA WEB)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE - 30%	0%	NON-TREATY COUNTRIES	NO DOCS OR ESP SUBMISSION NEEDED	N/A
FAVORABLE - 20%	10%	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 	ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL
FAVORABLE - 15%	15%	ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA (former YUGOSLAVIA), BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOSOVO, KYRGYZSTAN (former USSR), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA (former USSR), MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORWAY, PAKISTAN, PHILIPPINES, POLAND, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEGAL, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN (former USSR), TUNISIA, TURKMENISTAN (former USSR), UKRAINE, UZBEKISTAN, VENEZUELA, VIETNAM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 	ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL
FAVORABLE - 15%	15%	U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 	ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL
FAVORABLE - 10%	20%	BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MOROCCO, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 	ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL

<p>EXEMPT - 0%</p>	<p>30%</p>	<p>U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b) QUALIFYING NON-U.S. PENSIONS, WORLD EXEMPTS</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ANNEXE 26 OR 29 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 6. POWER OF ATTORNEY^ 7. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL</p>
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*NOTE: All documents listed in **BLUE font** are generated by GlobeTax's ESP website after submission of beneficial owner data

PARTICIPATING IN RELIEF AT SOURCE IS WHOLLY VOLUNTARY AND DISCRETIONARY, HOWEVER, IT IS THE ONLY WAY TO OBTAIN THE REDUCED WITHHOLDING TAX RATE ON THE PAYABLE DATE.

***FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR'S LOCAL TAX AUTHORITY IF A CERTIFICATE OF RESIDENCE IS NOT PROVIDED.
^POWER OF ATTORNEY IS REQUIRED WHEN THE SHAREHOLDER DOES NOT SIGN CLAIM DOCUMENTS, PLEASE SEE DESCRIPTION IN TABLE FOLLOWING.**

IF YOU ARE FILING FOR AN UNDERLYING PARTNER OF A TRANSPARENT ENTITY, PLEASE REFER TO THE DOCUMENTATION REQUIREMENTS IN THE "DESCRIPTION OF VARIOUS DOCUMENTATION" TABLE

N.B.: EFFECTIVE JANUARY 1, 2013, DUE TO THE AMENDMENT OF THE ROYAL DECREE EXECUTING THE BELGIAN INCOME TAX CODE ARTICLE 106 PARAGRAPH 2 AND PARAGRAPH 4, ONLY PENSION FUNDS ARE ENTITLED TO EXEMPTION FROM BELGIAN WITHHOLDING TAX ON DIVIDENDS.

NOTE ON REDUCED WITHHOLDING TAX FOR DIVIDEND DISTRIBUTIONS TO CERTAIN MINORITY CORPORATE SHAREHOLDERS

Reduced rate for participations of at least 2.5 million EUR: Belgian domestic law provides for a reduced withholding tax rate of 1.6995% for dividends distributed to qualifying non-resident companies (i) which are resident in the European Economic Area (EEA) or in a state with which Belgium concluded a DTT that includes an exchange of information clause, and (ii) which hold (or will hold) a participation of less than 10% with an acquisition value of at least 2.5 million EUR for at least one year. The reduced rate does not apply to the extent that the non-resident shareholder can credit or obtain a reimbursement of the Belgian withholding tax. Please contact your tax advisor or GlobeTax for specific details.

NOTE ON QUALIFYING NON-U.S. PENSIONS

According to Belgian Statutory law, all foreign pension funds are exempt as long as certain conditions are met. The Exempt 0% rate applies on dividends paid to pension funds if they comply with the following cumulative conditions:

- They are non-resident,
- They are the Beneficial Owners of the income,
- They are tax exempt,
- They must have legal personality of which the only purpose is managing and investing funds for the purpose of paying pensions AND with a non-profit purpose in activities
- They must not be under a contractual arrangement to pay the income to another entity.

ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE - 30%	0%	NON-TREATY COUNTRIES	NO DOCS OR ESP SUBMISSION NEEDED	N/A
FAVORABLE - 20%	10%	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 7. BANK STATEMENT 8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL ORIGINAL / COPY ORIGINAL / COPY</p>
FAVORABLE - 15%	15%	<p>ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA (former YUGOSLAVIA), BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOSOVO, KYRGYZSTAN (former USSR), LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA (former USSR), MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORWAY, PAKISTAN, PHILIPPINES, POLAND, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEGAL, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN (former USSR), TUNISIA, TURKMENISTAN (former USSR), UKRAINE, UZBEKISTAN, VENEZUELA, VIETNAM</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 7. BANK STATEMENT 8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL ORIGINAL / COPY ORIGINAL / COPY</p>
FAVORABLE - 15%	15%	<p>U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY[^] 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 7. BANK STATEMENT 8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL ORIGINAL / COPY ORIGINAL / COPY</p>

<p>FAVORABLE - 10%</p>	<p>20%</p>	<p>BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MOROCCO, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY^ 6. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 7. BANK STATEMENT 8. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL ORIGINAL / COPY ORIGINAL / COPY</p>
<p>EXEMPT - 0%</p>	<p>30%</p>	<p>U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b) QUALIFYING NON-U.S. PENSIONS, WORLD EXEMPTS</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ANNEXE 26 OR 29 4. CERTIFICATE OF DIVIDEND PAYMENT 5. AUTHORIZATION LETTER 6. POWER OF ATTORNEY^ 7. ORIGINAL CERTIFICATE OF RESIDENCY (2018) 8. BANK STATEMENT 9. PURCHASE NOTE (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<p>ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL SIGNATURE ORIGINAL / COPY MUST BE ORIGINAL ORIGINAL / COPY ORIGINAL / COPY</p>

*NOTE: All documents listed in BLUE font are generated by GlobeTax’s ESP website after submission of beneficial owner data

***FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR’S LOCAL TAX AUTHORITY IF A CERTIFICATE OF RESIDENCE IS NOT PROVIDED. ^POWER OF ATTORNEY IS REQUIRED WHEN THE SHAREHOLDER DOES NOT SIGN CLAIM DOCUMENTS, PLEASE SEE DESCRIPTION IN TABLE FOLLOWING.**

IF YOU ARE FILING FOR AN UNDERLYING PARTNER OF A TRANSPARENT ENTITY, PLEASE REFER TO THE DOCUMENTATION REQUIREMENTS IN THE “DESCRIPTION OF VARIOUS DOCUMENTATION” TABLE

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “Agreements, Fees, Representations and Indemnification” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM. THIS IS THE BELGIAN TAX FORM. IT MUST BE SIGNED AND DATED ON THE 2 ND PAGE (SEE POINT 8)
FORM 276 DIV	FAVORABLE: THIS FORM <u>MUST BE STAMPED (CERTIFIED)</u> BY THE LOCAL TAX AUTHORITY FOR NON-US ENTITIES—ONLY U.S. IRS FORM 6166 MAY BE SUBMITTED AS A STAND-ALONE DOCUMENT. EXEMPT: CLAIMANTS DO NOT NEED TO HAVE THIS STAMPED. A STAND-ALONE CERTIFICATE OF RESIDENCY WITH SPECIFIC VERBIAGE IS REQUIRED, SEE COR BELOW.
ANNEXE 29	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX. MUST BE SIGNED AND DATED. PROVIDED BY THE DTC PARTICIPANT.
ANNEXE 26	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX. MUST BE SIGNED AND DATED. PROVIDED BY THE FINANCIAL INSTITUTION.
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT.
CERTIFICATE OF RESIDENCY (COR)	ISSUED BY THE FOREIGN TAX AUTHORITY, STATING THE NAME OF THE BENEFICIAL OWNER AND TAX ID NUMBER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF DIVIDEND PAYMENT. MUST CONTAIN VERBIAGE “EXEMPT FROM ALL TAXES” FOR EXEMPT ENTITIES. CORs FOR UK PENSIONS MUST CONTAIN VERBIAGE “EXEMPT FROM UK TAX BY VIRTUE OF SECTION 186 OF THE FINANCE ACT 2004”. FURTHERMORE, AN ADDITIONAL ATTESTATION ISSUED BY HMRC CONFIRMING UK PENSION FUNDS ARE REGISTERED UNDER PART 4 OF THE FINANCE ACT 2004 IS REQUIRED. CORs FOR DUTCH PENSIONS MUST CONTAIN VERBIAGE “EXEMPT FROM TAXATION FOR ANY INCOME” IN BOTH DUTCH AND ENGLISH. CORs FOR CANADIAN PENSION MUST CONTAIN VERBIAGE “EXEMPT FROM ALL TAXES.”
ATTESTATION FOR GROUP TRUSTS UNDER IRS 81-100 RULING	REQUIRED FOR IRS 81-100 RULINGS. CERTIFIES THAT THE DIVIDENDS ARE DERIVED FROM ASSETS INVESTED IN THE FRAMEWORK OF THE BASIC ACTIVITY OF A PENSION FUND TO PROVIDE RETIREMENT BENEFITS. <u>CONTACT GLOBETAX FOR TEMPLATE.</u>
ATTESTATION FOR UCITS	REQUIRED FOR IRISH & SOUTH AFRICAN UCITS. PROVES STANDING AS A UCIT FUND.
CERTIFICATION OF DIVIDEND PAYMENT	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY’S LETTERHEAD.
BANK STATEMENT	MUST SHOW PROOF OF THE NET AMOUNT OF DIVIDENDS RECEIVED BY BENEFICIAL OWNER ON OR AROUND PAY DATE
POWER OF ATTORNEY	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM 276 DIV, OR THE ANNEXE 29. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO GLOBETAX/BNY MELLON.
AUTHORIZATION LETTER	ALLOWS GLOBETAX TO: <ol style="list-style-type: none"> 1. CREATE THE NECESSARY DOCUMENTATION (FORM 276 DIV OR ANNEXE 26/29) 2. CREDIT ADVICE 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND 4. RECEIVE THE REIMBURSEMENT AMOUNT
PURCHASE NOTE / TRANSACTION STATEMENT	REQUIRED FOR CLAIMS EXCEEDING EUR 100,000. A TRANSACTION STATEMENT MUST SHOW: <ul style="list-style-type: none"> • THE NAME OF THE SECURITY • THE ISIN OF THE SECURITY • THE NATURE OF THE TRANSACTION: PURCHASE, SALE, OR LOAN • THE DATE OF THE TRANSACTION • THE VALUE OF EACH TRANSACTION • THE NUMBER OF SHARES • THE NAME OF THE COUNTER PARTY IF SHARES WERE SOLD BY AGREEMENT BETWEEN THE PARTIES • THE CURRENT POSITION PER TRANSACTION

UNDERLYING PARTNER DOCUMENTATION	<ul style="list-style-type: none"> • PROOF THAT THE APPLICANT IS A PARTNER OF THE TRANSPARENT PARTNERSHIP • PROOF THAT THE PARTNERSHIP IS TO BE CONSIDERED AS TRANSPARENT • PROOF THAT THE INCOME WAS FORWARDED TO THE PARTNER (IF APPLICABLE)
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FREQUENTLY ASKED QUESTIONS (FAQs)

RELIEF AT SOURCE / QUICK REFUND QUESTIONS

DOES THE RELIEF AT SOURCE AND QUICK REFUND HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	NO.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE AND QUICK REFUND PROCESSES?	YES.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO GLOBETAX?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 70% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG FORM PROCESS.
AM I REQUIRED TO FILE THROUGH ESP?	NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP.

LONG FORM QUESTIONS

WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$25.00.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.01 PER DR WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

FREQUENTLY ASKED GENERAL QUESTIONS (FAQs)	
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?	YES, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN HARDCOPY FORM.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	YES. HOWEVER, IN ADDITION TO THE AUTHORIZATION LETTER, YOU MUST PROVIDE A POWER OF ATTORNEY FROM THE BENEFICIAL OWNER GIVING YOU AUTHORIZATION TO SIGN ON THEIR BEHALF.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

CONTACT DETAILS	
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ADDITIONAL CONTACTS	WON JAE LEE



BNY Mellon 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 BNY Mellon and creates applicable documentation on the Participants behalf. Submit the data online through the web site below, print out the document on letterhead, sign, and mail to BNY Mellon / GlobeTax.




These claims should be submitted through the following web site. (Requires a one-time registration)

<https://ESP.GlobeTax.com>

Please contact support@globetax.com at 212-747-9100 if you have any questions about this process.

FORMS AND ATTACHMENTS

**Double click on respective icon to view attachment.*

APPENDIX A – COVER LETTER <i>** For Non-ESP users ONLY</i>	APPENDIX A – EXCEL BREAKDOWN <i>** For Non-ESP users ONLY</i>	FORM DIV 276	ANNEXE 26 / ANNEXE 29	AUTHORIZATION LETTER	CERTIFICATE OF PAYMENT
 Appendix A.pdf	 EXCEL BREAKDOWN.xls	 DIV 276.pdf	 ANNEXE 26 & 29.pdf	 Authorization Letter.pdf	 Certificate of payment.pdf