



Important Notice
The Depository Trust Company

B #:	2148-14
Date:	November 11, 2014
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Ireland Security: Perrigo CUSIP: G97822103 <u>Record Date:</u> 11/28/2014 <u>Payable Date:</u> 12/16/2014 <u>EDS Cut-Off:</u> 12/08/2014 8:00 P.M. EST. <u>Post Pay EDS Cutoff:</u> 12/26/2014 8:00 PM EST.

Participants can use DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively. Questions regarding this Important Notice may be directed to GlobeTax.

Note The EDS window will open on December 1, 2014 and close on December 8, 2014.**

Note The Post-Pay date EDS window will open on December 17, 2014 and close on December 26, 2014.**

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.

Non-Confidential

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new 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.

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Non-Confidential



PERRIGO COMPANY PLC has announced a cash dividend. Computershare, Inc. acts as the US Transfer Agent for this program.

Using DTC's Elective Dividend System ("EDS") function over the Participant Terminal System ("PTS") or Participant Browser System ("PBS"), Participants may certify all or a portion of their position are entitled to the applicable withholding tax rates. Use of EDS will permit entitlement amounts to be paid through DTC.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	IRELAND
ISSUE	PERRIGO
CUSIP#	G97822103
QI	COMPUTERSHARE INVESTOR SERVICES (IRELAND) LIMITED
RECORD DATE	November 28, 2014
PAY DATE	December 16, 2014
GROSS DIVIDEND RATE ON PAY DATE	0.105 USD
STATUTORY WHT RATE	20%
US TRANSFER AGENT	COMPUTERSHARE INC

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of Computershare Investor Services (Ireland) Limited, the qualifying intermediary for Perrigo Company plc (the "QI") by the applicable deadline stated below.

CHARGES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	TRANSFER AGENT SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	EDS ELECTIONS MUST BE MADE BY (ALL TIMES EST)
RELIEF AT SOURCE – 1 st WINDOW	PAYMENT ON PAY DATE	VIA DTC	N/A	N/A	December 8, 2014; 8:00 P.M.
RELIEF AT SOURCE – 2 nd WINDOW	PAYMENT ON JANUARY 7, 2014	VIA DTC	N/A	N/A	December 26, 2014; 8:00 P.M.
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	\$0.0075 per share	\$25.00	December 15, 2018

NOTE: THE INITIAL PRE-PAY DATE EDS WINDOW WILL OPEN ON DECEMBER 1, 2014 AND WILL CLOSE ON DECEMBER 8, 2014.

NOTE: THE POST-PAY DATE EDS WINDOW WILL OPEN ON DECEMBER 17, 2014 AND WILL CLOSE ON DECEMBER 26, 2014.

By participating in the DTC EDS process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty one days.

RELIEF AT SOURCE ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
EXEMPT U.S. 0%	20%	U.S. RESIDENT BENEFICIAL OWNERS WITH A VERIFIED U.S. ADDRESS	NONE
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) 0%	20%	ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA & HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FINLAND, FRANCE, GEORGIA, GERMANY, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KOREA, KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, THE NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, THE REPUBLIC OF TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. NON-RESIDENT V2 FORM
OTHER ELIGIBLE ENTITIES 0%	20%	A COMPANY THAT IS RESIDENT OUTSIDE OF THE RELEVANT TERRITORIES BUT IS CONTROLLED BY A PERSON OR PERSONS THAT IS OR ARE RESIDENT IN A RELEVANT TERRITORY OR BY A COMPANY THAT IS SUBSTANTIALLY AND REGULARLY TRADED ON A RECOGNIZED STOCK EXCHANGE IN A RELEVANT TERRITORY	<ol style="list-style-type: none"> 1. COVER LETTER 2. NON-RESIDENT V2 FORM
EXEMPT ELIGIBLE IRISH ENTITIES 0%	20%	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	<ol style="list-style-type: none"> 1. COVER LETTER 2. COMPOSITE RESIDENT V3 FORM
<p>NOTE: THE TERMS FOR DIVIDEND WITHHOLDING TAX EXEMPTION OUTLINED THROUGHOUT THIS NOTICE APPLY TO THE CURRENT DIVIDEND WITH RECORD DATE NOVEMBER 28, 2014. FUTURE DIVIDENDS MAY BE SUBJECT TO DIFFERENT REQUIREMENTS THAT WILL BE OUTLINED IN SUBSEQUENT IMPORTANT NOTICES.</p>			

REQUIREMENTS FOR EXEMPT ELECTIONS

ELECTION CATEGORY	DESCRIPTION / CLARIFICATION
U.S. RESIDENTS	The direct beneficial owner of the shares to be paid at the exempt rate has a valid U.S. address on the participant's books and records on the record date. The participant is not required to provide a U.S. Certification of Residence (Form 6166) but must have a valid U.S. address on their books which has been certified by the beneficial owner through a W-9 Form.
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)	To qualify under this category: <ul style="list-style-type: none"> a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable EDS election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed. <li style="text-align: center;">OR b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed.
OTHER ELIGIBLE ENTITIES	To qualify under this category: <ul style="list-style-type: none"> c) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable EDS election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed. <li style="text-align: center;">OR d) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed.
IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES (EXCLUDING INDIVIDUALS)	To qualify under this category: <ul style="list-style-type: none"> a) An original Composite Resident V3 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed. <li style="text-align: center;">OR b) An original Composite Resident V3 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed.

SPECIAL SITUATIONS

U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A U.S. RESIDENT	Either <ul style="list-style-type: none"> a) There is still a valid U.S. address on file with the DTC Participant (validated with a W-9). OR <ul style="list-style-type: none"> b) An original Non-Resident V2 Form and an I.R.S. form 6166 (provided as documentation for part 2 of the Non-Resident V2 Form) are provided to either the qualifying intermediary closest to the beneficial owner or to GlobeTax as agent for the QI. Should the relevant forms be on file with the qualifying intermediary, the relationship between the qualifying intermediary and the beneficial owner must be disclosed to GlobeTax as agent for the QI using Appendix A enclosed. Should the relevant forms be provided to GlobeTax as agent for the QI the beneficial owner must be disclosed to GlobeTax as agent for the QI using Appendix A enclosed.
ELECT SHARES IN THE U.S. RESIDENTS CATEGORY	

<p>U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A RESIDENT OF RELEVANT TERRITORY</p>	<p>To qualify under this category:</p> <ul style="list-style-type: none"> a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed. OR b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A enclosed. <p>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</p>
<p>RESIDENTS OF RELEVANT TERRITORIES RESIDING IN THE U.S.</p>	<p>If a shareholder has an address in the U.S. but has a form W-8BEN on file that validates his residency in a relevant territory (other than the U.S.) he may claim exemption in the EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.), provided that he satisfies all other terms and conditions under that category.</p> <p>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</p>
<p>PARTNERSHIPS – U.S. RESIDENTS</p>	<p>For DWT purposes, a partnership is viewed as a U.S. resident only to the extent that <u>all</u> of the partnership's underlying partners are U.S. residents. If all partners are U.S. residents and have a U.S. address on the participant's books and records on the record date (certified by the beneficial owner through a valid Form W-9), the partnership is entitled to exemption from DWT under the "U.S. Residents" EDS election category.</p> <p>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</p>
<p>PARTNERSHIPS – RESIDENTS OF RELEVANT TERRITORIES</p>	<p>For DWT purposes, a partnership is viewed as a resident of a "relevant territory" only to the extent that <u>all</u> of the partnership's underlying partners are residents of a "relevant territory" on the record date.</p> <p>To qualify under this category, each partner must have:</p> <ul style="list-style-type: none"> a) An original Non-Resident V2 Form on file with the qualifying Intermediary closest to the beneficial owner and the partnership is disclosed to GlobeTax as agent for the QI using Appendix A. OR b) An original Non-Resident V2 Form provided to GlobeTax as agent for the QI and the underlying partners are disclosed to GlobeTax as agent for the QI using Appendix A. <p>Each partner must have provided the relevant Non-Resident V2 Form to GlobeTax as agent for the QI or other qualifying intermediary as applicable, and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A by 8 P.M. EST on the last day of the pre-pay date EDS election period to be eligible for payment via relief at source on pay date.</p> <p><u>If any one partner is not a resident of a "relevant territory" or otherwise entitled to an exemption from Irish DWT, no part of the partnership's position is entitled to exemption from Irish DWT.</u></p>

<p>NON-RELEVANT TERRITORY FORMED PARTNERSHIP (e.g. CAYMAN ISLANDS)</p>	<p>A non-relevant territory formed partnership, e.g. Cayman Islands, may potentially qualify under the OTHER ELIGIBLE ENTITIES EDS election category. To qualify under this category, the partnership must apply directly to the Irish Revenue Commissioners to receive a letter by concession granting the partnership an exemption at source from DWT (providing all partners are resident in a relevant territory) and they must have:</p> <ul style="list-style-type: none"> a) A concession letter from the Irish Revenue Commissioners on file with the qualifying intermediary closest to the beneficial owner and the partnership is disclosed to GlobeTax as agent for the QI using Appendix A. OR b) A concession letter from the Irish Revenue Commissioners is provided to GlobeTax as agent for the QI and the partnership is disclosed to GlobeTax as agent for the QI using Appendix A. <p>In order to apply, the Irish Revenue Commissioners would require valid Non-Resident V2 Forms for all partners, a spreadsheet listing of all partners, and their percentage shareholdings.</p> <p>The partnership must have provided the relevant concession letter to GlobeTax as agent for the QI or other qualifying intermediary as applicable, and the partnership is disclosed to GlobeTax as agent for the QI using Appendix A by 8 P.M. EST on the last day of the pre-pay date EDS election period to be eligible for payment via relief at source on pay date.</p>
<p>TAXABLE (“DISCRETIONARY”) TRUSTS</p>	<p>If a trust is taxable at the entity level and falls within one of the exempt categories set out above at the level of the trust, it is entitled to exemption from DWT.</p>
<p>NON-TAXABLE (“NON-DISCRETIONARY”) TRUSTS</p>	<p>If a trust is not taxable at the entity level, eligibility for exemption from DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories, the trust is entitled to exemption from DWT. If at least one beneficiary is not a resident of a relevant territory, no part of the trust's position is entitled to exemption from DWT and the trust's entire position is subject to the 20% DWT.</p> <p>Withholding rate with Participant EDS certification for taxable trusts and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%</p> <p>Withholding rate without Participant EDS certification and for Non-taxable trusts with at least one resident not in a relevant territory: 20%</p>

LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
EXEMPT U.S. 0%	20%	U.S. RESIDENT BENEFICIAL OWNERS (CLAIMED UNFAVORABLE THROUGH EDS)	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY
EXEMPT NON-U.S. 0%	20%	ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA & HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, FINLAND, FRANCE, GEORGIA, GERMANY, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KOREA, KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, THE NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, THE REPUBLIC OF TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM 4. NON-RESIDENT V2 FORM 5. BENEFICIAL OWNER POWER OF ATTORNEY
EXEMPT ELIGIBLE IRISH ENTITIES 0%	20%	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM 4. COMPOSITE RESIDENT V3 FORM 5. BENEFICIAL OWNER POWER OF ATTORNEY

DESCRIPTION OF VARIOUS LONG FORM DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
COVER LETTER (APPENDIX B)	Cover letter required for all long-form claims.	ORIGINAL	DTC PARTICIPANT
DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM	Claim for repayment of Irish tax on dividends form. This form needs to be certified by the beneficial owner's local tax office for non-U.S. entities.	ORIGINAL	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
NON-RESIDENT V2 FORM	Irish dividend withholding tax exemption declaration form for non-U.S relevant territory beneficial owners. This form needs to be certified by the beneficial owner's local tax office for non-U.S. entities.	COPY	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
COMPOSITE RESIDENT V3 FORM	Irish dividend withholding tax exemption declaration form for eligible Irish beneficial owners.	COPY	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
BENEFICIAL OWNER POWER OF ATTORNEY	A document issued by the beneficial owner to the DTC Participant if the Participant is signing the Dividend Withholding Tax Refund Claim Form or Non-Resident V2 form on behalf of the beneficial owner. This document must be on the beneficial owner's letterhead.	COPY	FINAL BENEFICIAL OWNER

DTC PARTICIPANT POWER OF ATTORNEY (APPENDIX C)	A document issued by the DTC Participant to the Depository authorizing the Depository to file the long form reclaim and receive payment on the Participant's behalf. This document must be on the DTC Participant's letterhead.	COPY	DTC PARTICIPANT
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CONTACT DETAILS	
PRIMARY CONTACT	APRIL RICHLAND
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
EMAIL ADDRESS	APRIL_RICHLAND@GLOBETAX.COM
US TRANSFER AGENT	COMPUTERSHARE
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR ATTN: APRIL RICHLAND
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	GINA GIANNOU

ESP

powered by **GLOBETAX**

Computershare offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to Computershare, and creates applicable documentation on the Participant's behalf. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please use the above contact information if you have any questions about this process.

This system is available for At Source, Quick Refund, and Long Form claims.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
WHAT IS THE DIFFERENCE BETWEEN THE V2 FORMS A, B, AND C AND WHICH ONE NEEDS TO BE COMPLETED?	THE V2 FORMS A, B, AND C EACH PERTAIN TO DIFFERENT TYPES OF BENEFICIAL OWNERS AND SHOULD BE SELECTED BASED ON THE FINAL BENEFICIARY. QUALIFYING NON-RESIDENT INDIVIDUALS MUST USE THE V2A, QUALIFYING NON-RESIDENT COMPANIES MUST USE THE V2B, AND ALL OTHER QUALIFYING NON-RESIDENT PERSONS (NOT BEING AN INDIVIDUAL OR A COMPANY) MUST USE THE V2C.
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES 4 MONTHS FOR LONG FORM CLAIMS TO BE PAID.
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIRMENT PER BENEFICIAL OWNER?	NO, THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING IRISH RECLAIMS?	IT IS 4 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND IS PAID. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.
WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE AN EDS ELECTION WITHIN THE SPECIFIED EDS ELECTION WINDOW?	ALL SHARES WILL BE WITHHELD AT THE 20% TAX RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG FORM IF THIS TRANSPIRES.
WILL THE QI ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	THE QI ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID RECORD DATE HOLDINGS. BENEFICIAL OWNERS ARE REQUIRED TO FILE THEIR CLAIMS THROUGH THE CUSTODY CHAIN TO THE DTC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.

WARNING AND DISCLAIMER:

THE INFORMATION AND DATA CONTAINED IN THIS NOTICE IS BASED ON INFORMATION OBTAINED FROM MULTIPLE SOURCES BELIEVED TO BE RELIABLE. HOWEVER, COMPUTERSHARE 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 AND SUBJECT TO DISCRETION AND/OR PRE-EMPTION BY LOCAL MARKET RULES, PRACTICES OR ACTIONS TAKEN BY NON-US AGENTS OR TAX AUTHORITIES. DEADLINES OFTEN DIFFER FROM STATUATORY DEADLINES. YOU SHOULD FILE CLAIMS AS SOON AS POSSIBLE, AND AT LEAST SIX MONTHS PRIOR TO THE SPECIFIED DEADLINE.

We further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Computershare nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Computershare and the Issuer in processing such claims, we expressly agree that neither Computershare nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Computershare and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

Authorized Signature

Telephone Number

APPENDIX B

*****THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD*****

LONG FORM COVER LETTER

Date

GlobeTax as agent for Computershare Investor Services (Ireland) Limited
90 Broad St, 16th Floor
New York, NY 10004-2205
Attn: April Richland

We, <**DTC Participant Name**>, a Specified Intermediary (SI) by virtue of our agreement with DTC, also known under DTC participant number **0000**, acting on behalf of the beneficial owners of the income specified below claim repayment of **XXX EURO**. This repayment is in respect of DWT deducted from a relevant distribution made by **PERRIGO COMPANY PLC (G97822103)** on the record date of **NOVEMBER 28, 2014**. We declare that the beneficial owners of the dividends to which this repayment claim relates are entitled to receive the distribution without the deduction of DWT in accordance with Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997 due to <**Beneficial Owners Country of Residence**> membership in the EU or because of an existing Double Taxation Treaty between <**Beneficial Owners Country of Residence**> and Ireland. In addition, we hereby state that these shares are held in a nominee capacity only and we therefore receive no beneficial interest from them; all monies repaid by Revenue will be paid to the underlying beneficial owners.

Below is the list of beneficial owners and their respective holdings, which total **# of shares**. The information is as follows:

<u>Beneficial Owner Name</u>	<u>Address</u>	<u>Taxpayer I.D. Number</u>	<u># of Shares</u>
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We ask that the Computershare Investor Services (Ireland) Limited, as qualifying intermediary of the Issuer (“Computershare”), present these excess withholding tax refund requests on the above beneficial owners' behalf. Please contact the undersigned at **123-456-789** should you have any questions.

Indemnification

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein 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 further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Computershare nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Computershare and the Issuer in processing such claims, we expressly agree that neither Computershare nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Computershare and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

[SIGNATURE]

PAYMENT ADDRESS:

Note

Revenue reserves the right to carry out any checks they may deem necessary to verify the accuracy of this claim and, in particular, they reserve the right to audit the register of shares held by Computershare (as qualifying intermediary) / Specified Intermediary. We agree to indemnify Revenue against any loss or liability which may be incurred as a result of any failure to secure the tax refund to the cited beneficial owners.

APPENDIX C

*****THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD*****

LONG FORM – DTC PARTICIPANT POWER OF ATTORNEY

(Broker's Letterhead)

Power of Attorney

(Name of Broker), with address in **(City, State, Country)** hereby appoints COMPUTERSHARE INVESTOR SERVICES (IRELAND) LIMITED ("Bank") and/or the Bank's designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in PERRIGO COMPANY PLC ("Securities") that the Bank holds in its safe custody on behalf of the Undersigned broker/agent.

- i) To file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.

The Undersigned also authorizes the Bank and/or the Bank's designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(the Name of the broker representative)

<Place and Date>
Place and Date

<Signature of broker representative>
Authorized Signature(s)/Title(s)