





## CHARGES & DEADLINES

FILING METHOD	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL HOLDER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
<b>RELIEF AT SOURCE</b>	EDS	Up to \$0.0075 per Depository Receipt ("DR")	\$0	EDS DEADLINE: <b>May 16, 2014; 8:00 P.M.</b>  DOCUMENTATION DEADLINE AT GLOBETAX: <b>June 13, 2014; 5:00 P.M.</b>
<b>STANDARD LONG FORM PROCESS</b>	CHECK	Up to \$0.01 per Depository Receipt ("DR")	\$25 Tax Relief Fee & up to 50 EUR Custodial Fee	FINAL DEADLINE: <b>November 1, 2016</b>  RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A 1,000.00 EUR PER BENEFICIARY CUSTODIAL FEE WHETHER OR NOT SUCCESSFUL.

### **Agreements, Representations and Indemnification**

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. 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 the 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 the (respective) 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 agree that fees paid to BNY Mellon may be shared with its Agents.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the 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.

We certify that to the best of our knowledge each of the beneficial holders identified hereby 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 holders.

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 refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, 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.

## RELIEF AT SOURCE (“EDS”) ELIGIBILITY MATRIX- ALL

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>UNFAVORABLE - 30%</b>	<b>0%</b>	NON-TREATY COUNTRIES AND ENTITIES NOT MENTIONED AS FAVORABLE OR EXEMPT BELOW	NONE
<b>FAVORABLE - 15%</b>	<b>15%</b>	<ul style="list-style-type: none"> <li>U.S. INDIVIDUALS/IRAs (EXCLUDING ROTH, ROLLOVER, &amp; SEP IRAs)</li> <li>U.S. CORPORATIONS</li> <li>U.S. REGULATED INVESTMENT COMPANIES (RICs), REAL ESTATE INVESTMENT TRUSTS (REITs), REAL ESTATE MORTGAGE INVESTMENT CONDUITS (REMICs)</li> <li>U.S. PENSION FUNDS (QUALIFIED UNDER SECTIONS 401(a), 401(b), 403(b), &amp; 457 ONLY)</li> <li>U.S. NOT-FOR-PROFIT ORGANIZATIONS (QUALIFIED UNDER SECTION 501(c)3 ONLY)</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.2*</li> <li>4. IRS FORM 6166</li> <li>5. APPENDIX C1 OR C2</li> </ol>
<b>FAVORABLE - 15%</b>	<b>15%</b>	<ul style="list-style-type: none"> <li>CANADIAN INDIVIDUALS</li> <li>CANADIAN CORPORATIONS</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.2*</li> <li>4. APPENDIX D1 OR D2</li> <li>5. 5000-EN FORM</li> </ol>
<b>EXEMPT - 0%</b>	<b>30%</b>	<ul style="list-style-type: none"> <li>CANADIAN PENSIONS</li> </ul>	<ol style="list-style-type: none"> <li>1. APPENDIX B.1</li> <li>2. APPENDIX F</li> <li>3. APPENDIX B.3*</li> <li>4. APPENDIX D1 OR D2</li> <li>5. APPENDIX E1 OR E2</li> <li>6. 5000-EN FORM</li> </ol>

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.

## REQUIREMENTS FOR RELIEF AT SOURCE ELECTIONS

CATEGORY	DESCRIPTION / CLARIFICATION
<b>U.S. INDIVIDUALS/IRAs (ROTH , ROLLOVER &amp; SEP IRAs EXCLUDED)</b>	- AN IRS 6166 FORM IS <b>NOT</b> REQUIRED, HOWEVER, THE FRENCH TAX AUTHORITIES RESERVE THE RIGHT TO REQUEST ONE
<b>U.S. CORPORATIONS</b>	- AN IRS 6166 FORM IS <b>NOT</b> REQUIRED, HOWEVER, THE FRENCH TAX AUTHORITIES RESERVE THE RIGHT TO REQUEST ONE
<b>U.S. REGULATED INVESTMENT COMPANIES (RICs), REAL ESTATE INVESTMENT TRUSTS (REITs), REAL ESTATE MORTGAGE INVESTMENT CONDUITS (REMICs)</b>	- AN IRS 6166 FORM IS REQUIRED AND SHOULD BE DATED THE YEAR OF THE DIVIDEND PAYMENT
<b>U.S. PENSION FUNDS</b>	- AN IRS 6166 FORM IS REQUIRED AND <b>MUST</b> STATE ANY OF THE FOLLOWING IRS SECTIONS UNDER THE U.S. FEDERAL TAX CODE: <b>401(a), 401(b), 403(b), 457</b>
<b>U.S. NOT-FOR-PROFIT ORGANIZATIONS</b>	- AN IRS 6166 FORM IS REQUIRED AND <b>MUST</b> INDICATE SECTION <b>501(c)3</b> OF THE U.S. FEDERAL TAX CODE ; - IF THE IRS 6166 FORM REFERS TO <b>501(c)</b> ; A <u>TREASURY DETERMINATION LETTER</u> CLEARLY MENTIONING <b>501(c)3</b> NEEDS TO BE SUPPLIED WITH THE IRS 6166 FORM

## DESCRIPTION OF VARIOUS DOCUMENTATION (RELIEF AT SOURCE)

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
APPENDIX B.1	DTC PARTICIPANT INFORMATION	ORIGINAL	NONE
APPENDIX B.2	- SUMMARY OF ALL ENTITY TYPES ELECTED	ORIGINAL	NONE
APPENDIX B.3	- SUMMARY OF ALL CANADIAN PENSIONS ELECTED	ORIGINAL	NONE
IRS FORM 6166***	- ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL HOLDER	ORIGINAL	IRS REPRESENTATIVE
APPENDIX C1 OR C2 (ANNEX III)	- SIGNATURE AND STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - APPENDIX C1 PREFERRED	ORIGINAL	DTC PARTICIPANT
APPENDIX D1 OR D2 (ANNEX IV)	- SIGNATURE AND STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - APPENDIX D1 PREFERRED	ORIGINAL	DTC PARTICIPANT
APPENDIX E1 OR E2 (ANNEX I OR II)	- AN ATTESTATION MUST BE FILLED FOR <b><u>EACH</u></b> BENEFICIARY - MUST BE CERTIFIED BY REVENUE CANADA - APPENDIX E1 PREFERRED	ORIGINAL	BENEFICIARY OR LEGAL REPRESENTATIVE & CANADIAN TAX AUTHORITY
5000-EN FORM	- SUBMIT THE “ <b>FOR USE BY THE FRENCH TAX AUTHORITY</b> ” VERSION ONLY; INDICATED IN UPPER LEFT HAND CORNER OF THE FORM - <b>SECTION III</b> o DATE, SIGNATURE & STAMP (MEDALLION OR OTHER) OF THE DTC PARTICIPANT - <b>SECTION IV</b> o TO BE CERTIFIED BY REVENUE CANADA - THE FORM CAN BE OBTAINED BELOW:  <a href="http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_3547/fichedescriptiveformulaire_3547.pdf">http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_3547/fichedescriptiveformulaire_3547.pdf</a>	ORIGINAL	DTC PARTICIPANT & CANADIAN TAX AUTHORITY
APPENDIX F	- AN ASCII (AMERICAN STANDARD CODE FOR INFORMATION INTERCHANGE) <b><u>COMPUTER DISK FILE</u></b> OR A <b><u>MICROSOFT EXCEL FILE</u></b> IS REQUIRED - <b>EXHIBIT I</b> LISTS THE FORMATTING RULES	ORIGINAL	NONE

**\*\*\* It is highly recommended to provide an original Form 6166 where the “Tax Year” matches the year of the dividend payment on the French shares. If you do not provide an original current year 6166 you may be requested to supply this document and if you are unable to do so you may be charged back to the unfavorable withholding tax rate by the French Custodian.**

## DEPOSITARY CONTACT DETAILS

PRIMARY CONTACT	DIANA CAMEJO
DOMESTIC PHONE (U.S.)	1-212-747-9100
DOMESTIC FAX (U.S.)	1-212-747-0029
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	<b>DIANA_CAMEJO@GLOBETAX.COM</b>
COMPANY	GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	GREGGORY LEWIS

**BNY Mellon offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial holder 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, 90 Broad Street, 16<sup>th</sup> Floor, New York, NY 10004 USA, Attn: Diana Camejo, along with the necessary required documents.**

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

**<https://www.globetaxesp.com>**

**Please contact Diana Camejo at 1-212-747-9100 or via email at [Diana\\_Camejo@Globetax.com](mailto:Diana_Camejo@Globetax.com) if you have any questions about this process.**

**FREQUENTLY ASKED QUESTIONS (FAQs)**

**RELIEF AT SOURCE QUESTIONS**

QUESTION	ANSWER
WHO DO I SEND THE RELIEF AT SOURCE DOCUMENTATION TO?	EVERYTHING IS TO BE SUBMITTED TO GLOBETAX
DOES ANYTHING NEED TO BE SENT TO THE DEPOSITARY BANKS?	YES. EVERYTHING IS TO BE SUBMITTED TO THE DEPOSITARY BANK'S AGENT, GLOBETAX.
DOES THE IRS 6166 FORM HAVE TO BE FOR THE TAX YEAR IN WHICH THE DIVIDEND IS PAID OUT AND MUST IT BE ORIGINAL?	IT IS HIGHLY RECOMMENDED THAT THE TAX YEAR ON THE 6166 SUPPLIED MATCHES THE YEAR OF THE DIVIDEND PAYMENT AND THAT THE 6166 SUPPLIED IS AN ORIGINAL. IF YOU CHOOSE TO SUBMIT OUTDATED OR COPIES OF 6166s IT IS RECOMMENDED THAT YOU REQUEST A MORE CURRENT ONE FROM THE I.R.S. AT THE TIME THE ELECTION IS MADE AND SUBMIT IT TO THE FRENCH CUSTODIAN UPON RECEIPT.
ARE CANADIAN MUTUAL FUNDS ELIGIBLE FOR RECLAIM THROUGH THE RELIEF AT SOURCE PROCESS?	NO. ONLY THROUGH THE STANDARD LONG FORM PROCESS.
ARE PARTNERSHIPS ELIGIBLE FOR RECLAIM THROUGH THE RELIEF AT SOURCE PROCESS?	NO. ONLY THROUGH THE STANDARD LONG FORM PROCESS.
WHY WOULD THE FRENCH TAX AUTHORITIES REQUEST AN IRS 6166 FORM FOR INDIVIDUALS OR CORPORATIONS IF IT IS NOT REQUIRED?	IF THEY HAVE ANY DOUBTS REGARDING THE STATUS OF THE BENEFICIAL HOLDER, THEY ARE ENTITLED TO VALIDATE THEIR SUSPICION BY REQUESTING THE 6166.
HOW LONG DOES IT TAKE TO RECEIVE PAYMENT WITH THE RELIEF AT SOURCE PROCESS?	ON DR PAY DATE.

WHAT HAPPENS IF I DID NOT SUBMIT AN ELECTRONIC FILE?	YOUR FILING WILL BE REJECTED AND RESULT IN A CHARGE BACK WHICH WILL BE POSTED TO YOUR DTC PARTICIPANT ACCOUNT.
ARE U.S. TRUST ACCOUNTS ELIGIBLE FOR THE RELIEF AT SOURCE PROCESS?	DUE TO THE VARYING NATURE OF TRUST ACCOUNTS (SOME BEING TREATED AS INDIVIDUALS, OTHERS AS CORPORATIONS) IT IS NOT RECOMMENDED TO ELECT THESE ENTITIES AT ANY RATE OTHER THAN THE UNFAVORABLE RATE.
IS THE RELIEF AT SOURCE 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. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DEPOSITARY RECEIPT 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 QUESTIONS (FAQs)

### GENERAL QUESTIONS

QUESTION	ANSWER
HOW LONG DO BENEFICIAL HOLDERS HAVE TO FILE FOR RECLAIM ON THIS DIVIDEND?	GENERALLY, TWO YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND WAS PAID, HOWEVER IT MAY DEPEND ON THE RESIDENCY OF THE BENEFICIAL HOLDER.
WHAT HAPPENS IF I DO NOT SEND IN THE DOCUMENTATION AND/OR SUBMIT A FILE WHOSE SHARE POSITION TOTALS MORE THAN MY EDS ELECTIONS?	THIS WILL RESULT IN A CHARGEBACK FOR THE AMOUNT OF SHARES NOT SUPPORTED BY THE DOCUMENTATION. THE FAVORABLE OR EXEMPT SHARES ELECTED WILL BE ADJUSTED TO YOUR UNFAVORABLE POSITION AND RESULT IN A DEBIT TO YOUR DTC PARTICIPANT ACCOUNT. SUBMITTING SHARE AMOUNTS EXCEEDING THE EDS ELECTIONS WILL RESULT IN A CHARGEBACK OF THE TOTAL POSITION.
IS THERE ANY WAY TO RECLAIM THE FUNDS I WAS CHARGED BACK FOR?	YES. THE STANDARD LONG FORM PROCESS. PLEASE REFER TO THE BNY MELLON CONTACT DETAILS SECTION OF THIS NOTICE FOR ASSISTANCE.
IS THIS DIVIDEND AVAILABLE ON ESP POWERED BY GLOBETAX?	YES, ALL REQUIRED DOCUMENTS CAN BE CREATED USING ESP POWERED BY GLOBETAX BUT THEY MUST STILL BE FORWARDED TO GLOBETAX.
WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL HOLDERS?	GLOBETAX 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 HOLDERS 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 HOLDER.
IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DR DEPOSITORY BANKS AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE FRENCH MARKET; THE CUSTODIANS WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT THE DR DEPOSITORY BANKS IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED. CLAIMS SUCH AS CLAIMS FILED UNDER A EUROPEAN COURT OF JUSTICE (“ECJ”) RULING MAY BE FILED DIRECTLY TO THE FRENCH TAX

































