



B #:	12883-20
Date:	February 26, 2020
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Country:</u> Belgium TELENET GROUP CUSIP: 879482107 Record Date 12/13/2019 Payment Date: 12/24/2019

NOT CA WEB ELIGIBLE

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from this procedure should secure the required documentation. Any questions, please call GlobeTax at 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.

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Non-Confidential



TELENT GROUP has announced a cash dividend and BNY Mellon acts as one of the Depositories for the Depositary Receipt (“DR”) program.

On DR pay date, all beneficial owners will receive this dividend net of the full Belgium statutory withholding tax of 30% with the possibility to reclaim as outlined in the below Eligibility Matrix.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
ISSUE	TELENET GROUP
CUSIP#	879482107
UNDERLYING ISIN	BE0003826436
DEPOSITARY	MULTIPLE
DR RECORD DATE	DECEMBER 13, 2019
ORD PAY DATE	DECEMBER 09, 2019
DR PAY DATE	DECEMBER 24, 2019
RATIO (DR to ORD)	2 : 1
ORD RATE	EUR 0.57
STATUTORY WITHHOLDING RATE	30%
XBRL	DOUBLE CLICK ICON BELOW TO DOWNLOAD

IMPORTANT MARKET NOTICE:

- **NEW DOCUMENTATION REQUIREMENT: THE ELIGIBILITY MATRICES HAVE BEEN UPDATED TO REFLECT NEW DOCUMENTATION REQUIREMENTS FOR EXEMPT PENSION FUNDS.**
- **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	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
LONG FORM	ONGOING	VIA CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	OCTOBER 31, 2023

*The Fees are that of the First Filer – The Bank of New York Mellon and the Deadlines are those of GlobeTax Services.

Agreements, Fees, Representations and Indemnification from 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. undertake 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. of up to \$0.01 per Depository Receipt for Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A.'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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents and affiliates.

We hereby agree 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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 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. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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 – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE - 30%	0%	NON-TREATY COUNTRIES		1. NONE	1. N/A
FAVORABLE - 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT 5. AUTHORIZATION LETTER 6. POWER OF ATTORNEY 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES - DTC PARTICIPANT 2. YES - BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY 3. YES- FOREIGN TAX AUTHORITY 4. YES - DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES – BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
FAVORABLE - 15%	15%	ALL ENTITIES RESIDENT IN:	<p>ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA, BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECHIA, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MOLDOVA, MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORTH MACEDONIA, NORWAY, PAKISTAN, PHILIPPINES, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEGAL, SERBIA, SEYCHELLES, SINGAPORE, SLOVAKIA, SLOVENIA, SOUTH AFRICA, REPUBLIC OF KOREA (SOUTH), SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN, TUNISIA, TURKMENISTAN, UKRAINE, URUGUAY, UZBEKISTAN, VENEZUELA, VIETNAM</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT 5. AUTHORIZATION LETTER 6. POWER OF ATTORNEY 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES - DTC PARTICIPANT 2. YES- BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY 3. YES- FOREIGN TAX AUTHORITY 4. YES - DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES – BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
FAVORABLE - 15%	15%	SELECT ENTITIES RESIDENT IN:	UNITED STATES: INDIVIDUALS (IRAs & SEPs INCLUDED), CHARITIES, 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 6166 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES - DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY (ORIGINAL/COPY) 6. YES – IRS (ORIGINAL) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)

FAVORABLE - 10%	20%	ALL ENTITIES RESIDENT IN:	BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MEXICO, MOROCCO, POLAND, RUSSIAN FEDERATION, TAIWAN PROVINCE OF CHINA, UNITED ARAB EMIRATES, UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	<ol style="list-style-type: none"> COVER LETTER FORM DIV 276* ATTESTATION OF RESIDENCE* CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER POWER OF ATTORNEY BANK STATEMENT TRANSACTION STATEMENT (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> YES - DTC PARTICIPANT YES- BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY YES- FOREIGN TAX AUTHORITY YES - DTC PARTICIPANT YES – BENEFICIARY OR LEGAL REPRESENTATIVE YES – BENEFICIARY (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY)
FAVORABLE - 5%	25%	PENSIONS RESIDENT IN:	NORWAY	<ol style="list-style-type: none"> COVER LETTER FORM DIV 276* ATTESTATION OF RESIDENCE* CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER POWER OF ATTORNEY BANK STATEMENT TRANSACTION STATEMENT (IF THE RECLAIM IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> YES - DTC PARTICIPANT YES- BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY YES- FOREIGN TAX AUTHORITY YES - DTC PARTICIPANT YES – BENEFICIARY OR LEGAL REPRESENTATIVE YES – BENEFICIARY (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY)
EXEMPT - 0%	30%	GOVERNMENT ENTITIES RESIDENT IN:	BAHRAIN, KUWAIT, NORWAY, SINGAPORE, UNITED ARAB EMIRATES	<ol style="list-style-type: none"> COVER LETTER FORM DIV 276* ATTESTATION OF RESIDENCE* OR CERTIFICATE OF RESIDENCY OR 6166 PENSION ATTESTATION CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER POWER OF ATTORNEY BANK STATEMENT TRANSACTION STATEMENT (IF RECLAIM IS 10,000 € OR HIGHER) SUPPORTING DOCUMENTATION FOR PENSION FUNDS 	<ol style="list-style-type: none"> YES - DTC PARTICIPANT YES- BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY YES- FOREIGN TAX AUTHORITY YES - DTC PARTICIPANT YES - DTC PARTICIPANT YES – BENEFICIARY OR LEGAL REPRESENTATIVE YES- BENEFICIARY (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY)
		PENSIONS RESIDENT IN:	UNITED STATES (UNDER IRS SECTIONS 401(a), 457(b))		
			WORLD EXEMPT ENTITIES		
DOMESTIC LAW EXEMPT- 0%	30%		QUALIFYING NON-U.S. PENSION FUNDS (see note on qualifying pensions below)	<ol style="list-style-type: none"> COVER LETTER ATTESTATION OF RESIDENCE* OR CERTIFICATE OF RESIDENCY ANNEXE 26 PENSION ATTESTATION CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER POWER OF ATTORNEY BANK STATEMENT TRANSACTION STATEMENT (IF RECLAIM IS 10,000 € OR HIGHER) SUPPORTING DOCUMENTATION FOR PENSION FUNDS 	<ol style="list-style-type: none"> YES - DTC PARTICIPANT YES- FOREIGN TAX AUTHORITY YES - DTC PARTICIPANT YES - DTC PARTICIPANT YES - DTC PARTICIPANT YES – BENEFICIARY OR LEGAL REPRESENTATIVE YES – BENEFICIARY OR LEGAL REPRESENTATIVE (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY) NO (ORIGINAL/COPY)

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 AN ATTESTATION OF RESIDENCE IS NOT PROVIDED.**

ALL DOCUMENTS REQUIRING A SIGNATURE NEED TO BE ORIGINAL WITH THE EXCEPTION OF POWER OF ATTORNEY FOR WHICH A COPY IS ACCEPTABLE.

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

THE BELGIAN TAX AUTHORITIES MAY REQUEST ADDITIONAL DOCUMENTATION UPON THEIR REVIEW OF LONG FORM CLAIMS.

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 must hold shares for an uninterrupted period of 60 days;
- 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.

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.

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.
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.
FORM 276 DIV	FAVORABLE: IF THE ATTESTATION OF RESIDENCE IS NOT PROVIDED, THIS FORM MUST BE STAMPED BY THE INVESTOR'S LOCAL TAX AUTHORITY. EXEMPT: ATTESTATION OF RESIDENCE OR STANDALONE CERTIFICATE OF RESIDENCY WITH SPECIFIC VERBIAGE IS REQUIRED, SEE COR & AOR BELOW.
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 NVESTOR'S LOCAL 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 OF RESIDENCE (AOR)	TO BE CERTIFIED BY THE INVESTOR'S LOCAL TAX AUTHORITY FOR NON-US ENTITIES IN REPLACEMENT OF DIV276 CERTIFICATION FOR FAVORABLE CLAIMS AND STANDALONE CERTIFICATE OF RESIDENCY FOR EXEMPT CLAIMS. THIS DOCUMENT IS NOT APPLICABLE FOR U.S. ENTITIES.
PENSION ATTESTATION	REQUIRED FOR PENSION FUNDS SEEKING EXEMPTION, CERTIFYING THE ACTIVITIES OF THE PENSION AND THAT SHARES WERE HELD FOR AN UNINTERRUPTED PERIOD OF AT LEAST 60 DAYS.
ATTESTATION FOR GROUP TRUSTS (81-100 RULINGS)	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.
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 DTC PARTICIPANT LETTERHEAD.
BANK STATEMENT	MUST SHOW PROOF OF THE NET AMOUNT OF DIVIDENDS RECEIVED BY BENEFICIAL OWNER ON OR AROUND ADR PAY DATE.
POWER OF ATTORNEY	POWER OF ATTORNEY FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT IS REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM 276 DIV, THE ANNEXE 26. OR THE AUTHORIZATION LETTER.
AUTHORIZATION LETTER	ALLOWS GLOBETAX TO: <ul style="list-style-type: none"> • CREATE THE NECESSARY DOCUMENTATION • SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND • RECEIVE THE REIMBURSEMENT AMOUNT
TRANSACTION STATEMENT	REQUIRED FOR FAVORABLE CLAIMS EXCEEDING EUR 100,000 <u>AND</u> FOR EXEMPT CLAIMS EXCEEDING EUR 10,000. A TRANSACTION STATEMENT MUST SHOW: <ul style="list-style-type: none"> • ALL SETTLED TRANSACTIONS OF THE PENSION FUND COVERING ONE YEAR PRIOR TO THE DIVIDEND PAYMENT DATE IN QUESTION THROUGH TO ONE MONTH AFTER DIVIDEND PAY DATE • 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)
SUPPORTING DOCUMENTATION FOR PENSION FUNDS	ALL OF THE FOLLOWING DOCUMENTATION MUST BE SUPPLIED: <ul style="list-style-type: none"> • ARTICLES OF ASSOCIATION OF THE PENSION FUND. • DESCRIPTION OF THE CORPORATE PURPOSE AND ACTIVITIES OF THE PENSION FUND • PROOF OF THE LEGAL STRUCTURE OF THE PENSION FUND

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM QUESTIONS

<p>ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?</p>	<p>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.</p>
<p>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</p>	<p>YES. ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN HARDCOPY FORM.</p>
<p>CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?</p>	<p>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.</p>
<p>IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DEPOSITARY BANKS AN OPTIONAL PROCESS?</p>	<p>YES. THIS IS A DISCRETIONARY, OPTIONAL SERVICE.</p>
<p>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?</p>	<p>NO. YOU WILL BE PAID BY CHECK OR ACH.</p>
<p>DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?</p>	<p>NO. THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS 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.</p>
<p>IS THIS LONG FORM PROCESS FREE OF CHARGE?</p>	<p>NO. THIS TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON, CITIBANK, N.A., DEUTSCHE BANK TRUST COMPANY AMERICAS, JPMORGAN CHASE BANK, N.A. UNDERTAKE 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 A \$25 MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON, CITIBANK, N.A., DEUTSCHE BANK TRUST COMPANY AMERICAS, JPMORGAN CHASE BANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, CITIBANK, N.A., DEUTSCHE BANK TRUST COMPANY AMERICAS, JPMORGAN CHASE BANK, N.A. MAY BE SHARED WITH ITS AGENTS.</p>

CONTACT DETAILS	
PRIMARY CONTACT	NICOLE BRODIE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL ADDRESS	BELGIUMESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	DIANA CAMEJO

ESP

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BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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 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.










Warning and Disclaimer:

BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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.

FORMS AND ATTACHMENTS

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

<p>APPENDIX A – COVER LETTER <i>** For Non-ESP users ONLY</i></p>	<p>APPENDIX B – EXCEL BREAKDOWN <i>** For Non-ESP users ONLY</i></p>	<p>FORM DIV276 <i>** For Non-ESP users ONLY</i></p>	<p>ANNEXE 26 <i>** For Non-ESP users ONLY</i></p>	<p>ATTESTATION OF RESIDENCE</p>
 APPENDIX A.pdf	 EXCEL BREAKDOWN.xls	 DIV 276.pdf	 ANNEXE 26.pdf	 ATTESTATION OF RESIDENCE.pdf
<p>AUTHORIZATION LETTER <i>** For Non-ESP users ONLY</i></p>	<p>CERTIFICATE OF PAYMENT <i>** For Non-ESP users ONLY</i></p>	<p>PENSION ATTESTATION (LF) <i>** For Non-ESP users ONLY</i></p>		<p>ATTESTATION FOR 81-100 RULING GROUP TRUSTS</p>
 AUTHORIZATION LETTER.pdf	 CERTIFICATE OF PAYMENT.pdf	 PENSION ATTESTATION (LF).pdf		 ATTESTATION GROUP TRUST 81-100.pdf