



Important Notice
The Depository Trust Company

B #:	13165-20
Date:	May 7, 2020
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief Country: Ireland Security: Allergan PLC CUSIP: G0177J108 Record Date: 04/16/2020 Payable Date: 05/08/2020 Relief at Source CA Web Cut-Off: 04/23/2020 8:00 PM ET UPDATED PAY DATE

Participants can use DTC's Corporate Action 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 the CA Web.

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

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

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

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ALLERGAN PLC has announced a cash dividend on its ordinary shares. Computershare, Inc. acts as the US Transfer Agent.

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

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of Computershare Investor Services (Ireland) Limited, the qualifying intermediary for **ALLERGAN PLC** (the “QI”), by the applicable deadline stated on page 2.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	IRELAND
ISSUE	ALLERGAN PLC
CUSIP#	G0177J108
UNDERLYING ISIN	IE00BY9D5467
US TRANSFER AGENT	COMPUTERSHARE, INC.
QUALIFYING INTERMEDIARY	COMPUTERSHARE INVESTOR SERVICES (IRELAND) LIMITED
RECORD DATE	APRIL 16, 2020
PAY DATE	MAY 8, 2020
ORD RATE	\$0.74
STATUTORY WITHHOLDING RATE	25%
XBRL	NOT AVAILABLE

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

Note: The statutory withholding rate for all Irish events has increased from 20% to 25% effective January 1st, 2020. The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with a record date of April 16, 2020. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	N/A	N/A	N/A	\$0	APRIL 23, 2020 8:00 P.M. ET
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK/ACH	N/A	N/A	UP TO \$0.01 PER SHARE	\$25.00	DECEMBER 1, 2024

INDEMNIFICATION

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

In consideration of the assistance of GlobeTax and the Issuer in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Issuer nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Issuer and its 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. The Participant further agrees that their obligations hereunder shall be free from all defenses.

ELIGIBILITY MATRIX – RELIEF AT SOURCE

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	QUALIFYING U.S. ENTITIES WITH A VERIFIED U.S. ADDRESS	NONE	N/A
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) 0%	25%	ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA & HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, ETHIOPIA, FINLAND, FRANCE, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, NORTH MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. NON-RESIDENT V2 FORM 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER
OTHER ELIGIBLE ENTITIES 0%	25%	A COMPANY THAT IS RESIDENT OUTSIDE OF A RELEVANT TERRITORY 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 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	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 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER

Note: All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data.

ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	QUALIFYING U.S. ENTITIES WITH A VERIFIED U.S. ADDRESS (CLAIMED UNFAVORABLE THROUGH CA WEB)	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – FINAL BENEFICIAL OWNER
EXEMPT RESIDENTS OF RELEVANT TERRITORIES 0%	25%	ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA & HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, ETHIOPIA, FINLAND, FRANCE, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, NORTH MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, 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 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 5. YES – FINAL BENEFICIAL OWNER
OTHER ELIGIBLE ENTITIES 0%	25%	A COMPANY THAT IS RESIDENT OUTSIDE OF A RELEVANT TERRITORY 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. DTC PARTICIPANT POWER OF ATTORNEY 3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM 4. NON-RESIDENT V2 FORM 5. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 5. YES – FINAL BENEFICIAL OWNER
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	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. COMPOSITE RESIDENT V3 FORM 4. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – FINAL BENEFICIAL OWNER

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

DESCRIPTION OF VARIOUS DOCUMENTATION		
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY
COVER LETTER (APPENDIX A)	Cover letter required for all At-Source claims.	ORIGINAL
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
NON-RESIDENT V2 FORM (V2A, V2B, V2C)	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
COMPOSITE RESIDENT V3 FORM	Irish dividend withholding tax exemption declaration form for eligible Irish beneficial owners.	COPY
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
DTC PARTICIPANT POWER OF ATTORNEY	A document issued by the DTC Participant to the Transfer Agent authorizing the Transfer Agent 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
EXCEL SPREADSHEET	Beneficial Owner breakdown to be included with submissions exceeding five beneficial owners.	COPY
ELIGIBILITY MATRIX	Description/Clarification of eligibility for various investor types and special circumstances.	N/A

CONTACT DETAILS	
PRIMARY CONTACT	QUINN ASLIN
PHONE	1-212-747-9100
FAX	1-212-747-0029
GROUP EMAIL	IRELANDESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA - 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	BROOKS ROBINSON


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.

Submit the data online through the web site below, print out the document on letterhead, sign, and mail to Computershare / GlobeTax.

These claims should be submitted through the following website (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.

FREQUENTLY ASKED QUESTIONS (FAQs)

<p>What is the difference between the V2 forms A, B, and C and which one needs to be completed?</p>	<p>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.</p>
<p>Can non-U.S. financial institutions benefit from Relief At-Source for their underlying holders?</p>	<p>To be eligible to reclaim through Relief At Source or Quick Refund all institutions involved in the payment between DTC and the final beneficial owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one of more of the institutions are not an Irish QI and are outside of the U.S., exemption cannot be applied At Source.</p> <p>For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in Relief At Source or Quick Refund. However, the beneficial owner may still be eligible to reclaim through the long form process - requirements described above.</p>
<p>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</p>	<p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>
<p>How long does it take for long-form claims to be paid?</p>	<p>We estimate it takes 4 months for long form claims to be paid.</p>
<p>Does the long-form process have a minimum position requirement per beneficial owner?</p>	<p>No, however, 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.</p>
<p>What is the statute of limitations for filing Irish reclaims?</p>	<p>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 in good faith.</p>
<p>What happens if the participant does not make a CA web election within the specified CA web election window?</p>	<p>All shares will be withheld at the 25% tax rate. You will have an opportunity to file long form if the shares are withheld.</p>
<p>Will GlobeTax accept claims filed directly to them by beneficial owners?</p>	<p>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 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.</p>

FORMS AND ATTACHMENTS

**Double Click on respective icon to view*

APPENDIX A – AT-SOURCE COVER LETTER

***For Non-ESP users ONLY*



Appendix A.pdf

EXCEL SPREADSHEET

***For Non-ESP users ONLY*



Microsoft Excel
Worksheet

ELIGIBILITY MATRIX – INVESTOR TYPE



Eligibility
Matrix.pdf

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 STATUTORY DEADLINES. YOU SHOULD FILE CLAIMS AS SOON AS POSSIBLE, AND AT LEAST SIX MONTHS PRIOR TO THE SPECIFIED DEADLINE.

IN CONSIDERATION OF THE ASSISTANCE OF GLOBETAX AND THE ISSUER IN PROCESSING SUCH CLAIMS, THE PARTICIPANT EXPRESSLY AGREES THAT NEITHER GLOBETAX NOR THE ISSUER NOR ANY OF THEIR AGENTS OR AFFILIATES SHALL HAVE ANY LIABILITY FOR, AND SHALL INDEMNIFY, DEFEND AND HOLD THE ISSUER AND ITS 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. THE PARTICIPANT FURTHER AGREES THAT THEIR OBLIGATIONS HEREUNDER SHALL BE FREE FROM ALL DEFENSES.