



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	13404-20
<b>Date:</b>	May 14, 2020
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: Portugal GALP ENERGIA SGPS S.A. <b><u>CUSIP:</u></b> 364097105 <b><u>Record Date:</u></b> 05/21/2020 <b><u>Payable Date:</u></b> 06/09/2020 <b><u>CA Web Instruction Deadline:</u></b> 05/22/2020 8:00 PM ET <b>ONE DAY CA WEB CUTOFF</b>

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 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.*

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](http://www.dtcc.com/subscription_form.php).

Non-Confidential





**GALP ENERGIA** has announced a cash dividend and BNY Mellon acts as Depository for the Depositary Receipt (“DR”) program.

Holders of **GALP ENERGIA** may be eligible to receive favorable or reduced withholding tax relief. Further details on eligibility, documentation, limitations, fees, charges and deadlines are included below. 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 U.S. and eligible holders will have the opportunity to receive the statutory withholding tax rate of 25% for qualified non-individual entities and 28% for individuals vs. the default withholding tax rate of 35%. The statutory withholding rates are outlined in the “Relief at Source Eligibility Matrix”. All holders not eligible for or not certified at the statutory withholding tax rate through CA Web will receive the dividend net of the full Portuguese default withholding tax rate of 35%.

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DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	PORTUGAL
<b>ISSUE</b>	GALP ENERGIA
<b>CUSIP#</b>	364097105
<b>UNDERLYING ISIN</b>	PTGALOAM0009
<b>DEPOSITARY</b>	MULTIPLE
<b>DR RECORD DATE</b>	MAY 21, 2020
<b>ORD PAY DATE</b>	MAY 21, 2020
<b>DR PAY DATE</b>	JUNE 9, 2020
<b>RATIO (DR to ORD)</b>	2 DR : 1 ORD
<b>ORD RATE</b>	EUR 0.38375
<b>DEFAULT WHT RATE</b>	35%
<b>STATUTORY WITHHOLDING RATE</b>	28% (INDIVIDUALS) AND 25% (QUALIFYING NON-INDIVIDUALS)
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

**NOTES:** Initial disclosure during the Relief at Source period is a requirement to file claims for Treaty Rate withholding tax rates. Beneficial holders who have not disclosed during the initial Relief at Source window will be ineligible from filing for Standard Long Form claims.

Participants wishing to claim via ESP must provide a unique client reference number per beneficial owner when disclosing during the Relief at Source window. The same client reference number is to be provided for any additional Long Form filings.

Effective October 1, 2019, only a certificate of residency (CoR) issued by the investor’s local tax authority will be accepted to accompany forms MOD 21-RFI or 22-RFI. The CoR must confirm the investor is “tax resident in the country, in the relevant period, and subject to income tax therein.”

Due to the COVID-19 pandemic, submission of physical documentation is not required for Relief-At-Source for this event. Scans or digitally signed cover letters may be sent instead to [PortugalESP@globetax.com](mailto:PortugalESP@globetax.com).

## \*FEES & DEADLINES\*

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
<b>RELIEF AT SOURCE – BENEFICIARY DISCLOSURE FOR STATUTORY RATE</b>	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0035 PER DR	\$0	MAY 22, 2020 8:00 P.M. EST
<b>QUICK REFUND – TREATY CLAIMS</b>	POST-RAS PROCESS	VIA CHECK OR ACH	UP TO \$0.005 PER DR	\$25.00	JUNE 5, 2020 8:00 P.M. EST
<b>LONG FORM – TREATY CLAIMS</b>	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.0085 PER DR	\$25.00	NOVEMBER 4, 2022  RECLAIMS RECEIVED POST DEADLINE WILL BE TREATED ON A GOOD FAITH BASIS

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

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

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. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas of up to \$0.0035 per Depository Receipt for Relief At Source, or up to \$0.005 per Depository Receipt for Quick Refund, or up to \$0.0085 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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 by the applicable custodian and tax regulators, and that BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and the custodian in processing such claims, we expressly agree that BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>STATUTORY - 25%</b>	10%	<ul style="list-style-type: none"> <li>PENSIONS</li> <li>CHARITIES</li> <li>IRA</li> <li>GOVERNMENT ENTITIES</li> <li>CORPORATIONS</li> </ul> <p style="text-align: center;">** ALL ENTITIES MUST BE NON-RESIDENTS (WITHOUT A PORTUGUESE PERMANENT ESTABLISHMENT) AND WHO ARE NOT DOMICILED IN A TAX HAVEN COUNTRY (SEE APPENDIX 1 FOR LIST OF TAX HAVEN COUNTRIES ACCORDING TO PORTUGUESE LAW)**</p>	1. COVER LETTER (APPENDIX A)	1. YES – DTC PARTICIPANT (SIGNED SCAN ACCEPTED BY DEADLINE)
<b>STATUTORY - 28%</b>	7%	INDIVIDUALS, NON-RESIDENTS (WITHOUT A PORTUGUESE PERMANENT ESTABLISHMENT) AND WHO ARE NOT DOMICILED IN A TAX HAVEN COUNTRY (SEE APPENDIX 1 FOR LIST OF TAX HAVEN COUNTRIES ACCORDING TO PORTUGUESE LAW)	1. COVER LETTER (APPENDIX A)	1. YES – DTC PARTICIPANT (SIGNED SCAN ACCEPTED BY DEADLINE)
<b>UNFAVORABLE - 35%</b>	0%	UNDISCLOSED BENEFICIAL OWNERS	NO DOCS OR ESP SUBMISSION NEEDED	

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

## ELIGIBILITY MATRIX – QUICK REFUND

RECLAIM RATES BELOW ARE BASED OFF OF THE REDUCED STATUTORY RATES OF 25% FOR NON-INDIVIDUALS AND 28% FOR INDIVIDUALS

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>FAVORABLE - 5%</b>	20% (NON-IND)	GOVERNMENTS OF KUWAIT, NORWAY, SAUDI ARABIA, AND SWITZERLAND PENSION FUNDS	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 21-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY (IF MOD. 21-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE)</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>
<b>FAVORABLE - 10%</b>	18% (IND) / 15% (NON-IND)	CAPE VERDE ISLANDS, CHINA, COLOMBIA, CROATIA, CUBA, CYPRUS, DENMARK, ESTONIA, ETHIOPIA, GEORGIA, GUINEA-BISSAU, INDONESIA, IVORY COAST, JAPAN, LATVIA, LITHUANIA, MACAU, MEXICO, MOLDOVA, MONTENEGRO, MOZAMBIQUE, NETHERLANDS, SAUDI ARABIA, SENEGAL, SINGAPORE, SWEDEN, TIMOR LESTE OR EAST TIMOR, VENEZUELA	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 21-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY (IF MOD. 21-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE)</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>
<b>FAVORABLE - 15%</b>	13% (IND) / 10% (NON-IND)	ALGERIA, ANGOLA, AUSTRIA, BELGIUM, BRAZIL, BULGARIA, CANADA, CHILE, CZECH REPUBLIC, FRANCE, GERMANY, GREECE, HUNGARY, ICELAND, INDIA, IRELAND, ISRAEL, ITALY, KOREA (SOUTH), LUXEMBOURG, MALTA, MOROCCO, NORWAY, PAKISTAN, PERU, POLAND, ROMANIA, RUSSIA, SAO TOME AND PRINCIPE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWITZERLAND, TUNISIA, TURKEY, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 21-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY OR 6166 FOR U.S. BENEFICIARIES (IF MOD. 21-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE) – 6166 MUST CITE DTT BETWEEN U.S. &amp; PORTUGAL</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>

PLEASE REFER TO THE BELOW LINK FOR FORM “MOD. 21-RFI”

[http://info.portaldasfinancas.gov.pt/pt/apoio\\_contribuinte/modelos\\_formularios/convencoes\\_dupla\\_trib\\_internacional/Documents/RFI\\_21\\_uk.pdf](http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_21_uk.pdf)

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

## ELIGIBILITY MATRIX – LONG FORM

**NOTE: YOU CAN ONLY CLAIM VIA THE LONG FORM PROCESS IF THE CLIENT HAS BEEN DISCLOSED DURING RELIEF AT SOURCE  
RECLAIM RATES BELOW ARE BASED OFF OF THE REDUCED STATUTORY RATES OF 25% FOR NON-INDIVIDUALS AND 28% FOR INDIVIDUALS**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>FAVORABLE - 5%</b>	20% (NON-IND)	GOVERNMENTS OF KUWAIT, NORWAY, SAUDI ARABIA, AND SWITZERLAND PENSION FUNDS	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 22-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY (IF MOD. 22-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE)</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>
<b>FAVORABLE - 10%</b>	18% (IND) / 15% (NON-IND)	CAPE VERDE ISLANDS, CHINA, COLOMBIA, CROATIA, CUBA, CYPRUS, DENMARK, ESTONIA, ETHIOPIA, GEORGIA, GUINEA-BISSAU, INDONESIA, IVORY COAST, JAPAN, LATVIA, LITHUANIA, MACAU, MEXICO, MOLDOVA, MONTENEGRO, MOZAMBIQUE, NETHERLANDS, SAUDI ARABIA, SENEGAL, SINGAPORE, SWEDEN, TIMOR LESTE OR EAST TIMOR, VENEZUELA	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 22-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY (IF MOD. 22-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE)</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>
<b>FAVORABLE - 15%</b>	13% (IND) / 10% (NON-IND)	ALGERIA, ANGOLA, AUSTRIA, BELGIUM, BRAZIL, BULGARIA, CANADA, CHILE, CZECH REPUBLIC, FRANCE, GERMANY, GREECE, HUNGARY, ICELAND, INDIA, IRELAND, ISRAEL, ITALY, KOREA (SOUTH), LUXEMBOURG, MALTA, MOROCCO, NORWAY, PAKISTAN, PERU, POLAND, ROMANIA, RUSSIA, SAO TOME AND PRINCIPE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWITZERLAND, TUNISIA, TURKEY, UKRAINE, UNITED KINGDOM, UNITED STATES, VIETNAM	<ol style="list-style-type: none"> <li>1. <b>COVER LETTER (APPENDIX A)</b></li> <li>2. MOD. 22-RFI (SEE BELOW)</li> <li>3. CERTIFICATE OF RESIDENCY OR 6166 FOR U.S. BENEFICIARIES (IF MOD. 22-RFI IS NOT CERTIFIED BY THE BENEFICIARY'S LOCAL TAX OFFICE) – 6166 MUST CITE DTT BETWEEN U.S. &amp; PORTUGAL</li> <li>4. SELF DECLARATION/SELF DETERMINATION LETTERS FOR <u>PENSIONS AND RICS ONLY</u></li> <li>5. TWO ORIGINAL POA'S. PLEASE CONTACT GLOBETAX FOR TEMPLATES</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>3. N/A</li> <li>4. YES – DTC PARTICIPANT OR BENEFICIAL OWNER</li> <li>5. YES – BENEFICIAL OWNER</li> </ol>


PLEASE REFER TO THE BELOW LINK FOR FORM "MOD. 22-RFI"

[http://info.portaldasfinancas.gov.pt/pt/apoio\\_contribuinte/modelos\\_formularios/convencoes\\_dupla\\_trib\\_internacional/Documents/RFI\\_22\\_uk.pdf](http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_22_uk.pdf)

\*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
APPENDIX A (COVER LETTER)	Indemnification and Listing of Beneficial Owners generated by ESP.
MOD. 21-RFI	<a href="http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_21_uk.pdf">http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_21_uk.pdf</a>
MOD. 22-RFI	<a href="http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_22_uk.pdf">http://info.portaldasfinancas.gov.pt/pt/apoio_contribuinte/modelos_formularios/convencoes_dupla_trib_internacional/Documents/RFI_22_uk.pdf</a>
IRS FORM 6166	<a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency</a>

CONTACT DETAILS	
PRIMARY CONTACT	KEVIN HUGHES JR
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	<a href="mailto:PORTUGALESP@GLOBETAX.COM">PORTUGALESP@GLOBETAX.COM</a>
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	EILEEN CHAN



powered by **GLOBETAX**

**BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank offer 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 website below, print out the document on letterhead, sign, and email 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](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**



## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>CAN I ATTACH A 6166 TO THE MOD.21-RFI OR MOD.22-RFI FOR MY U.S. CLIENTS?</b>	YES.
<b>WHEN DO I NEED TO USE THE COVER LETTER (APPENDIX A) ATTACHED TO THIS NOTICE?</b>	THE BENEFICIARY DISCLOSURE FORM SHOULD BE USED FOR RELIEF AT SOURCE, QUICK REFUND, AND STANDARD LONG FORM CLAIMS.

### RELIEF AT SOURCE QUESTIONS

<b>WHO DO I SEND THE RELIEF AT SOURCE DOCUMENTATION TO?</b>	ALL DOCUMENTATION IS TO BE SUBMITTED TO GLOBETAX.
<b>DO I NEED TO PROVIDE 6166s OR TAX FORMS FOR THE RELIEF AT SOURCE?</b>	NO, WE ONLY NEED YOUR BENEFICIARY DISCLOSURE FORM TO APPLY FOR AND RECEIVE THE 25% OR 28% STATUTORY WITHHOLDING TAX RATE FOR YOUR CLIENTS.
<b>HOW CAN I OBTAIN TREATY BENEFITS AT SOURCE?</b>	CURRENTLY THERE IS NO PROCESS TO CLAIM TREATY BENEFITS AT SOURCE. HOWEVER, WE CAN CLAIM THE STATUTORY RATE AT SOURCE AND YOU CAN CLAIM TREATY BENEFITS THROUGH THE QUICK REFUND OR STANDARD LONG FORM PROCEDURE.
<b>IF I DO NOT DISCLOSE DURING RELIEF AT SOURCE, CAN I STILL OBTAIN A REDUCTION IN WITHHOLDING TAX AT A LATER DATE?</b>	NO. PLEASE CONTACT GLOBETAX FOR FURTHER INFORMATION

***Warning and Disclaimer:***

BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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 here from. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas 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 from Participants and Beneficial Owners**” 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.



**LIST OF TERRITORIES CONSIDERED AS TAX HAVENS, IN ACCORDANCE WITH PORTUGUESE LAW – REGULATION N° 292/2011**

- American Samoa	- Liechtenstein
- Andorra	- Maldives Islands
- Anguilla	- Marshall Islands
- Antigua and Barbuda	- Mauritius
- Aruba	- Monaco
- Ascension	- Montserrat
- Bahamas	- Natal Islands
- Bahrain	- Nauru
- Barbados	- Netherlands Antilles
- Belize	- Niue Island
- Bermuda Islands	- Norfolk Island
- Bolivia	- Northern Mariana Islands
- British Virgin Islands	- Pacific Islands
- Brunei	- Palau Islands
- Cayman Islands	- Panama
- Channel Islands (including Jersey)	- Pitcairn Island
- Cook Islands	- Puerto Rico
- Costa Rica	- Qatar
- Djibouti	- Qeshm Islands
- Dominica	- Republic of Vanuatu
- Falkland and Malvinas Islands	- Republic of Yemen
- Fiji Islands	- Saint Helena Islands
- French Polynesia	- Saint Kitts and Nevis
- Gambia	- Saint Lucia
- Gibraltar	- Saint Vincent and the Grenadines
- Grenada	- Salomon Islands
- Guam Island	- San Marino
- Guyana	- Seychelles
- Honduras	- St. Pierre and Miguelon Island
- Hong Kong	- Swaziland
- Island of Tokelau	- Sultanate of Oman
- Island of Tuvalu	- Svalbard Islands
- Isle of Man	- Tonga
- Jamaica	- Trinidad and Tobago
- Jordan	- Tristan da Cunha Island
- Keeling and Cocos Island	- Turks and Caicos Islands
- Kiribati Island	- United Arab Emirates
- Kuwait	- Uruguay
- Labuan	- US Virgin Islands
- Lebanon	- Western Samoa
- Liberia	