



Important Notice
The Depository Trust Company

B #:	14508-21
Date:	February 22, 2021
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: JAPAN <u>Depository for Un-sponsored DR Program:</u> Deutsche Bank <u>Securities:</u> FAMILYMART UNY / SEVEN & I HOLDINGS <u>CUSIPs:</u> 30706W103 / 81783H105 <u>Record Date:</u> 02/26/2021 <u>Payable Date:</u> TBD <u>CA Web Instruction Deadline:</u> 03/23/2021 8:00 PM ET

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 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 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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Japanese issuers have announced a cash dividend and Deutsche Bank Trust Company Americas acts as one of the Depositories for the Depositary Receipt (“DR”) program.

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 is 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.

As outlined in the Eligibility Matrix below, all qualifying holders will have the opportunity to receive their full treaty benefits on DR pay date. Holders not certified at the favorable or exempt withholding tax rates through CA Web will receive the dividend net of the full Japanese statutory withholding tax rate of 15.315% with the possibility to reclaim through the standard long form process.

Japanese dividends with February 2021 Record Dates are outlined in the Dividend Event Matrix below.

NOTE: The DTC Participant should rely on either assurance from their clients or their own records to ensure that Forms Appendix A, I.R.S. W-9 or W-8 can be presented if the Japanese Tax Office requests them.

Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant’s responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	NO FEE	UP TO \$0.009375 PER DR	\$0	MARCH 23, 2021 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	UP TO JPY 40,000	UP TO \$0.0125 PER DR	\$25.00	FEBRUARY 26, 2026

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DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	RATIO (DR to ORD)
FAMILYMART UNY	30706W103	JP3802600001	2/26/2021	1:1
SEVEN & I HOLDINGS	81783H105	JP3422950000	2/26/2021	2:1

NOTE: All dividends listed above have ORD and ADR Pay Dates to be determined.

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 will be fully liable for any and all withholding taxes, claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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 BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and the Issuer in processing such claims, we expressly agree that neither BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. nor the Issuer nor any of their agents or affiliates shall 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 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.

RELIEF AT SOURCE – ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED
EXEMPT 0%	20.42%	PENSIONS RESIDENT IN:	AUSTRIA, BELGIUM, CHILE, DENMARK, ICELAND, NETHERLANDS, RUSSIA, SWITZERLAND, UNITED KINGDOM, UNITED STATES, WORLD EXEMPTS	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
		ALL ENTITIES RESIDENT IN: *Except Individuals	LATVIA*, LITHUANIA*, ZAMBIA	
FAVORABLE 5%	15.42%	ALL ENTITIES RESIDENT IN:	CROATIA, ECUADOR, SLOVENIA	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE 10%	10.42%	ALL ENTITIES RESIDENT IN:	AUSTRALIA, AUSTRIA, BELGIUM, BRUNEI, CHINA, ESTONIA, FRANCE, HONG KONG, HUNGARY, INDIA, JAMAICA, KUWAIT, NETHERLANDS, OMAN, PAKISTAN, POLAND, PORTUGAL, QATAR, ROMANIA, SAUDI ARABIA, SWEDEN, SWITZERLAND, TAIWAN, UNITED KINGDOM, UNITED STATES, UZBEKISTAN, VIETNAM	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-9 / IRS W-8BEN (TO BE KEPT ON FILE)
		SELECT ENTITIES RESIDENT IN:	UNITED ARAB EMIRATES**	
		INDIVIDUAL RESIDENTS IN:	LATVIA, LITHUANIA	
FAVORABLE 12.5%	7.92%	ALL ENTITIES RESIDENT IN:	BRAZIL	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-8BEN (TO BE KEPT ON FILE)
FAVORABLE 15%	5.42%	ALL ENTITIES RESIDENT IN:	ARMENIA, AZERBAIJAN, BANGLADESH, BELARUS, BULGARIA, CANADA, CHILE, CZECH REPUBLIC, DENMARK, EGYPT, FINLAND, GEORGIA, GERMANY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF, KYRGYZSTAN, LUXEMBOURG, MALAYSIA, MEXICO, MOLDOVA, NEW ZEALAND, NORWAY, PHILIPPINES, RUSSIA SINGAPORE, SLOVAK REPUBLIC, SOUTH AFRICA, SPAIN, TAJIKISTAN, TURKEY, TURKMENISTAN, UKRAINE	<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE) IRS W-8BEN (TO BE KEPT ON FILE)
15.315%	5.105%	ALL BENEFICIARIES EXCEPT JAPANESE INDIVIDUAL RESIDENTS, LARGE SHAREHOLDERS, TREATY ELIGIBLE PENSIONS & TREATY ELIGIBLE HOLDERS.		NO DOCUMENTATION OR ESP SUBMISSION REQUIRED
20.315%	0.105%	JAPANESE INDIVIDUAL RESIDENTS		<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE)
UNFAVORABLE 20.42%	0%	LARGE SHAREHOLDERS THAT HOLD 3% OR MORE OF THE OUTSTANDING SHARES EXCLUDING FOREIGN/(JAPANESE) & DOMESTIC CORPORATE LARGE SHAREHOLDERS FOR DIVIDEND INCOME		<ol style="list-style-type: none"> APPENDIX A (TO BE KEPT ON FILE)

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

**Refer to FAQs (Page 9) for list of select entities.

RELIEF AT SOURCE - INVESTOR TYPES

INVESTOR	RESIDENCY	TYPE	CONDITIONS	AUDIT DOCUMENTATION
INDIVIDUAL	U.S.	Certified person	A complete and valid U.S. address*	Form W-9
	NON-U.S.	Certified person	Resides in a jurisdiction that has a treaty with Japan and does not have a permanent address in Japan	Form W-8BEN
CORPORATION	U.S.	S-Corp/C-Corp	A complete and valid U.S. address*	Form W-9
		LLC	Disregarded entity, disregarded into a US Individual or other body of persons that are entitled to claim treaty benefits and elected to be treated as an S- or C-Corp that has a complete and valid US address	
	NON-U.S.	Certified Corp	Resides in a jurisdiction that has a treaty with Japan and does not have a permanent address in Japan	Form W-8BEN
TRUST	U.S.	Complex	Comprised of U.S. Individuals or other body of persons that are entitled to claim treaty benefits	Form W-9
		Grantor	Grantor is a U.S. Individual or other body of persons that are entitled to claim treaty benefits	
		Simple	Beneficiaries are U.S. or other body of persons that are entitled to claim treaty benefits	
RIC, REIT & REMIC	U.S.	N/A	A complete and valid U.S. address*	Form W-9, prospectus or any legal ancillary document
NON-PROFIT	U.S.	Charity, Foundation	Tax exempt organizations that meet 501(c) requirements	Form W-9 or any legal ancillary document
GOVERNMENT	U.S.	Government, state and any political subdivision or local authority	A complete and valid U.S. address*	Form W-9
PENSION	Please see Treaty Eligible Pensions Exhibit on Page 5			
TRANSPARENT ENTITY	U.S.	Partnership and similar vehicles	If underlying members of fiscally transparent entity are U.S. residents, then all of the interest income would be eligible for the benefits of the convention. Alternatively, the portion attributable to eligible U.S. residents would be eligible to claim treaty benefits	Form W -9

***NOTE:** The definition of a “Valid U.S. Address” is a U.S. address:

- that is not a PO Box
- that is not in a U.S. Territory of Protectorate State
- is supported by the Share of an IRS Form W9 prior to January 1 of the year in which the dividend payment occurred
- the IRS Form W9 has not been revoked by the resident due to change in tax residence
- the DTC Participant has no indication of a secondary residence and/or address in Japan

TREATY ELIGIBLE PENSIONS

COUNTRY OF PENSION FUND	DESCRIPTION	QUALIFYING PLANS
UNITED STATES	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.S. DOUBLE TAXATION TREATY WITH JAPAN 2) IS A QUALIFYING "PENSION FUND" AS DEFINED ON PAGE 11 OF THE TECHNICAL EXPLANATION OF THE NEW TAX TREATY BETWEEN THE U.S. AND JAPAN, PUBLISHED BY THE U.S. DEPARTMENT OF TREASURY 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.S. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD 	<ul style="list-style-type: none"> ✓ QUALIFIED PLANS UNDER SECTION 401(A) ✓ INDIVIDUAL RETIREMENT PLANS (INCLUDING THOSE THAT ARE A PART OF A SIMPLIFIED EMPLOYEE PENSION PLAN THAT SATISFIES 408(K)) ✓ INDIVIDUAL RETIREMENT ACCOUNTS, INDIVIDUAL RETIREMENT ANNUITIES, SECTION 408(P) ACCOUNTS ✓ ROTH IRAS UNDER SECTION 408 A ✓ SECTION 457 GOVERNMENTAL PLANS ✓ SECTION 403(A) QUALIFIED ANNUITY PLANS ✓ SECTION 403(B) PLANS ✓ SECTION 401(K) PLANS QUALIFY AS PENSION FUNDS BECAUSE A 401(K) PLAN IS A TYPE OF 401(A) PLAN. ✓ - ANY OTHER FUND IDENTICAL OR SUBSTANTIALLY SIMILAR TO THE FOREGOING SCHEMES THAT ARE ESTABLISHED PURSUANT TO LEGISLATION INTRODUCED AFTER THE DATE OF SIGNATURE OF THE CONVENTION.
NON-UNITED STATES	<p>APPLIES TO A BENEFICIAL OWNER OF THE DRs THAT:</p> <ol style="list-style-type: none"> 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE DOUBLE TAXATION TREATY WITH JAPAN, 2) IS A QUALIFYING "PENSION FUND" AS DEFINED BY APPLICABLE ARTICLE OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND NON-US TREATY COUNTRY, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF NON-US TREATY COUNTRY OR JAPAN AS OF THE PRIOR TAXABLE PERIOD. 	

*Note: For all additional Treaty Eligible Pensions please contact GlobeTax at JapanESP@globetax.com



ELIGIBILITY MATRIX – LONG FORM

ENTITY TYPE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
NON-PENSIONS	ALL ELIGIBLE COUNTRIES ENTITLED TO FAVORABLE RATE. PLEASE SEE RELIEF AT-SOURCE MATRIX	<ol style="list-style-type: none"> 1. Appendix A (Cover Letter) 2. Summary of Claim 3. Pension Declaration Letter (Pensions Exempt Only) 4. Proof of Payment 5. 6166/ COR 6. Power of Attorney (POA) 7. Limited POA 8. Form 17 9. Prospectus (Charities Only) 10. Discrepancy Letter
PENSIONS	ALL ELIGIBLE COUNTRIES ENTITLED TO EXEMPT RATE. PLEASE SEE RELIEF AT-SOURCE MATRIX	

*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 and/or Japanese Individual residents generated by ESP.
IRS FORM W-9	https://www.irs.gov/uac/about-form-w9
IRS FORM W-8BEN	https://www.irs.gov/uac/form-w-8ben-certificate-of-foreign-status-of-beneficial-owner-for-united-states-tax-withholding
IRS FORM 6166	https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency
JAPAN FORM 17	Attachment Form for Limitation of Benefits article. *Additional documents (e.g. Prospectus, PR brochure, explanation letter) may be required to support Form 17 Certifications.
JAPAN FORM 16	List of underlying members or partners of transparent entity
APPENDIX B (POWER OF ATTORNEY)	Signed by Beneficial Owner appointing Depository on Beneficial Owner's letterhead
LIMITED POWER OF ATTORNEY	If the POA is signed by the Broker, trust agreement or notarized limited POA must also be submitted
PROOF OF PAYMENT	Document certifying payment has been credited to the Pensions fund's account.

BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and 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 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, along with the necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS	
PRIMARY CONTACT	CHRIS BUDNICKI
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	JAPANESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
SECONDARY CONTACT	RENEE HEERALALL

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE QUESTIONS

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, and share position. A tax ID number is only required for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No, disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No, brokers must store W-9 and W-8BEN on file in case of an audit.
Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?	No. The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.
Will a certificate of residence (Form 6166) be requested during an audit?	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.
Who is considered a “large shareholder”?	Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depository by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.
Which select United Arab Emirates resident entities are eligible to receive a favorable rate?	<ul style="list-style-type: none"> ▪ Central Bank of the UAE ▪ Abu Dhabi Investment Authority ▪ Abu Dhabi Investment Council ▪ International Petroleum Investment Company ▪ Investment Corporation of Dubai ▪ Mubadala Development Company ▪ Eligible pension funds established in the UAE

LONG FORM QUESTIONS

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.
Are Form 6166s with IRS code ruling 81-100 accepted?	Yes, with a tax determination letter & pension declaration letter.
Does the beneficiary's name on the Form 6166 need to match the POA?	Yes, the beneficiary's name on both documents should be identical.
Does the long form process have a minimum position requirement per beneficial owner?	Yes, please call for more details.
What is the statute of limitations for filing Japanese reclaims?	It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.
What if the beneficial owner name and/or address is not consistent with the other documents?	Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.
How often are long form claims filed with the Japanese custodians?	Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.
Will the depository accept claims filed directly to them by beneficial owners?	The depository only accepts claims filed by the DTC participant who was holding 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.
Do pension plans need to disclose any underlying holder information for the long form process?	Yes, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.
Is this long form process free of charge?	No. This tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. Fees will be charged for this assistance service of up to \$0.0125 per depository receipt for standard long form reclaims with a minimum of \$25.00. Reclaims received post deadline cannot be assured and may be subject to a per beneficiary fee as well as 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 tax authorities. In addition, charges may apply to any long form claims rejected or not accepted by the custodian. Fees paid to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents.

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. 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.