



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	14754-21
<b>Date:</b>	March 5, 2021
<b>To:</b>	All Participants
<b>Category:</b>	Distributions, Tax Relief
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: SWEDEN <b>SVENSKA HANDELSBANKEN AB</b> CUSIP: 86959C103 <b><u>Record Date:</u></b> 03/26/2021 <b><u>Payable Date:</u></b> 04/15/2021 <b><u>CA Web Instruction Deadline:</u></b> 03/31/2021 8:00 PM ET <b><u>Quick Refund Open Date:</u></b> Immediately Following DR Payable Date <b><u>Quick Refund Instruction Deadline:</u></b> 05/03/2021 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.*

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).



**SVENSKA HANDELSBANKEN AB (SVNLY)** has announced a cash dividend and BNY Mellon 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 it has the required authority to make them, that the party for which the submission is made is eligible therefore, 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.

On DR pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Eligibility Matrix.” All other holders will receive this dividend net of the full Swedish statutory withholding tax of 30% with the possibility to reclaim.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	SVENSKA HANDELSBANKEN AB
CUSIP#	86959C103
UNDERLYING ISIN	SE0007100599
DEPOSITARY	MULTIPLE
DR RECORD DATE	MARCH 26, 2021
ORD PAY DATE	MARCH 31, 2021
DR PAY DATE	APRIL 15, 2021
RATIO (DR to ORD)	2 : 1
ORD RATE	4.1 SEK
STATUTORY WITHHOLDING RATE	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

### PLEASE NOTE:

- NON-US BENEFICIAL OWNERS MAY NOT BE ACCEPTED FOR RELIEF AT-SOURCE AND QUICK REFUND**
- SCANNED COPIES OF LONG FORM CLAIM DOCUMENTATION ARE NOW PERMANENTLY ACCEPTED. ORIGINAL DOCUMENTS ARE NO LONGER REQUIRED UPON SUBMISSION. THE SWEDISH TAX AUTHORITY RESERVES THE RIGHT TO REQUEST ORIGINAL DOCUMENTS AS NEEDED AND THEREFORE SHOULD BE KEPT ON FILE. HOWEVER, EXCEPTION APPLIES FOR SWITZERLAND DOMICILE BENEFICIAL OWNERS. PLEASE SEE THE LONG FORM ELIIBLITY MATRIX FOR FURTHER DETAILS.**

## \*FEES & DEADLINES\*

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE – FAVORABLE	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.005 PER DR	\$0	MARCH 31, 2021 8:00 P.M. EST
RELIEF AT SOURCE – EXEMPT	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	MARCH 31, 2021 8:00 P.M. EST
QUICK REFUND	POST-RAS PROCESS; ONGOING THROUGH DEADLINE	VIA DTC	UP TO \$0.01 PER DR	\$0	MAY 3, 2021 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	OCTOBER 31, 2026

\*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services, Inc.

### 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., JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas undertakes 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 Bank, N.A., and Deutsche Bank Trust Company Americas disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief-at-Source, Quick Refund, or Long Form) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., and 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 Bank, N.A., and 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, and potential audits by the applicable custodian and applicable tax regulators, and that BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., and 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 Bank, N.A., and Deutsche Bank Trust Company Americas shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., and 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 Bank, N.A., and 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 / QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE – 30%	0%	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE – 25%	5%	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 22.5%	7.5%	ALL ENTITIES RESIDENT IN:	JAMAICA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 15%	15%	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 15%	15%	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA, CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, PHILIPPINES (THE), POLAND, RUSSIAN FEDERATION, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, VIETNAM, AND ZAMBIA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 10%	20%	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CHINA, CZECHIA, GEORGIA, INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN PROVINCE OF CHINA, UKRAINE, AND VENEZUELA (BOLIVARIAN REPUBLIC OF)	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
FAVORABLE – 5%	25%	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
EXEMPT U.S. – 0%	30%	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES OF AMERICA	1. <a href="#">COVER LETTER</a> 2. <a href="#">SKV 3740</a> 3. <a href="#">U.S. PENSION ATTESTATION</a> 4. <a href="#">IRS FORM 6166</a>	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – IRS
EXEMPT NON-U.S. – 0%	30%	PENSIONS:	CANADA, SWITZERLAND	1. <a href="#">COVER LETTER</a> 2. <a href="#">SKV 3740</a>	1. YES – DTC PARTICIPANT 2. YES- DTC PARTICIPANT OR BENEFICIARY
		ALL ENTITIES RESIDENT IN:	GREECE	3. <a href="#">CERTIFICATE OF RESIDENCY</a> <sup>^</sup>	3. YES- DTC PARTICIPANT

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

**\*NOTE:** SCANNED COPIES OF DOCUMENTATION FOR RELIEF AT-SOURCE AND QUICK REFUND ARE ACCEPTABLE. ORIGINAL DOCUMENTATION IS NOT REQUIRED.

<sup>^</sup> CANADIAN PENSION FUNDS SEEKING EXEMPTION MUST PROVIDE A CERTIFICATE OF RESIDENCY CITING ARTICLE 10 PARAGRAPH 8 OF THE CANADA/SWEDEN AGREEMENT.

## ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE – 30%	0%	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE – 25%	5%	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY (COPY)
FAVORABLE – 22.5%	7.5%	ALL ENTITIES RESIDENT IN:	JAMAICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)
FAVORABLE – 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)
FAVORABLE – 15%	15%	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES OF AMERICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. IRS FORM 6166* 5. POWER OF ATTORNEY 6. PARTNERSHIP BREAKDOWN (IF APPLICABLE)	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – IRS 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY) 6. NO
FAVORABLE – 15%	15%	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA, CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, PHILIPPINES (THE), POLAND, RUSSIAN FEDERATION, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, SWITZERLAND, VIETNAM, AND ZAMBIA	1. COVER LETTER 2. SKV 3740 3. SKV 3742 (SWISS RESIDENTS ONLY)** 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT OR BENEFICIARY 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)

<b>FAVORABLE – 10%</b>	<b>20%</b>	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CHINA, CZECHIA, GEORGIA, INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN PROVINCE OF CHINA, UKRAINE, AND VENEZUELA (BOLIVARIAN REPUBLIC OF)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. CERTIFICATE OF RESIDENCY*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – LOCAL TAX AUTHORITY</li> <li>5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>FAVORABLE – 5%</b>	<b>25%</b>	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. CERTIFICATE OF RESIDENCY*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – LOCAL TAX AUTHORITY</li> <li>5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>EXEMPT U.S. – 0%</b>	<b>30%</b>	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES OF AMERICA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. U.S. PENSION ATTESTATION</li> <li>4. IRS FORM 6166*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – IRS</li> <li>5. BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>EXEMPT NON-U.S. – 0%</b>	<b>30%</b>	PENSIONS:	CANADA, SWITZERLAND	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> </ol>
		ALL ENTITIES RESIDENT IN:	GREECE	<ol style="list-style-type: none"> <li>3. SKV 2742 (SWISS RESIDENTS ONLY)**</li> </ol>	<ol style="list-style-type: none"> <li>3. YES – DTC PARTICIPANT OR BENEFICIARY</li> </ol>
		UNDERTAKINGS FOR COLLECTIVE INVESTMENT IN TRANSFERABLE SECURITIES (UCITS)	EUROPEAN UNION MEMBER STATES	<ol style="list-style-type: none"> <li>4. CERTIFICATE OF PAYMENT</li> <li>5. CERTIFICATE OF RESIDENCY^/UCIT ATTESTATION</li> <li>6. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>4. YES – DTC PARTICIPANT</li> <li>5. YES – LOCAL TAX AUTHORITY</li> <li>6. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>

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

**NOTE:** SKV FORM CAN BE CERTIFIED BY THE BENEFICIARY'S LOCAL TAX AUTHORITY IN LIEU OF A STANDALONE CERTIFICATE OF RESIDENCY FOR FAVORABLE (NON-EXEMPT) WITHHOLDING RATES. HOWEVER, A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED BY THE SWEDISH TAX AUTHORITIES.

\*COPIES OF CERTIFICATE OF RESIDENCY AND IRS FORM 6166 ARE ACCEPTABLE. MUST BE FOR THE YEAR OF DIVIDEND PAYMENT.

^CANADIAN PENSION FUNDS SEEKING EXEMPTION MUST PROVIDE A CERTIFICATE OF RESIDENCY CITING ARTICLE 10 PARAGRAPH 8 OF THE CANADA/SWEDEN AGREEMENT.

\*\* SWITZERLAND DOMICILE BENEFICIAL OWNERS ARE SUBJECT TO A DIFFERENT PROCESS IN WHICH 2 ORIGINAL SETS OF CLAIM DOCUMENTATION ARE REQUIRED TO BE MAILED TO GLOBETAX.


## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT(S)
<b>COVER LETTER</b>	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES THE DEPOSITARY / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	COPY	DTC PARTICIPANT
<b>SKV 3740</b>	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	COPY	BENEFICIAL OWNER OR DTC PARTICIPANT AND/OR CERTIFIED BY LOCAL TAX OFFICE
<b>SKV 3742</b>	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM FOR CLIENTS WITH A <b>SWISS</b> DOMICILE. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT AND/OR CERTIFIED BY LOCAL TAX OFFICE
<b>U.S. PENSION ATTESTATION</b>	ATTESTATION FOR U.S. PENSIONS	COPY	DTC PARTICIPANT
<b>IRS FORM 6166</b>	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. <b>EXEMPTION:</b> IRS FORM 6166 MUST CERTIFY THAT THE TAXPAYER IS (1) A RESIDENT OF THE U.S. FOR PURPOSES OF U.S. TAXATION AND (2) TAX EXEMPT FROM U.S. TAXATION, SPECIFICALLY, UNDER SECTIONS 401(A) & 501 (A) OR 457 (G) & 457 (B) OF THE U.S. INTERNAL REVENUE CODE.	COPY	IRS REPRESENTATIVE
<b>CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)</b>	ISSUED BY THE BENEFICIAL OWNER'S LOCAL CANADIAN REVENUE OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. ADDITIONALLY, THE CERTIFICATE OF RESIDENCE ("COR") MUST CITE THE PROVISIONS OF THE EXISTING AGREEMENT WITHIN THE MEANING OF THE CANADA/SWEDEN TAX CONVENTION, <b>INCLUDING ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT.</b>	COPY	CANADA REVENUE AGENCY REPRESENTATIVE
<b>CERTIFICATE OF RESIDENCY (COR)</b>	ISSUED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY	COPY	LOCAL TAX OFFICE
<b>PARTNERSHIP SHAREHOLDER ALLOCATION</b>	PROVIDES A BREAKDOWN OF TOTAL NUMBER OF PARTNERS IN THE PARTNERSHIP. REQUIRED IN ORDER TO DETERMINE THE PERCENTAGE OF U.S. PARTNERS IN THE PARTNERSHIP.	COPY	BENEFICIAL OWNER / DTC PARTICIPANT
<b>CERTIFICATE OF PAYMENT ("COP")</b>	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON DTC PARTICIPANT'S COMPANY LETTERHEAD.	COPY	DTC PARTICIPANT

<b>POWER OF ATTORNEY</b>	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM SKV 3740 FORM. (A.) FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND (B.) FROM THE DTC PARTICIPANT TO DEPOSITARY / GLOBETAX.	COPY	BENEFICIAL OWNER AND/OR DTC PARTICIPANT
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<b>CONTACT DETAILS</b>	
<b>PRIMARY CONTACT</b>	PATRYK KRASZEWSKI
<b>DOMESTIC PHONE (U.S.)</b>	1-800-915-3536
<b>DOMESTIC FAX (U.S.)</b>	1-800-985-3536
<b>INTERNATIONAL PHONE</b>	1-212-747-9100
<b>INTERNATIONAL FAX</b>	1-212-747-0029
<b>GROUP EMAIL</b>	<a href="mailto:SWEDENESP@GLOBETAX.COM">SWEDENESP@GLOBETAX.COM</a>
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004
<b>ADDITIONAL CONTACTS</b>	NICOLE BRODIE

# ESP



**BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., and Deutsche Bank Trust Company Americas 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](mailto:ESP@GLOBETAX.COM) at 212-747-9100 if you have any questions about this process.**

**Warning and Disclaimer:**

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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 depositary 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.



## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>AM I REQUIRED TO FILE THROUGH ESP?</b>	<b>NO.</b> YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
<b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b>	<b>NO.</b> 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.
<b>IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DEPOSITARY BANKS AN OPTIONAL PROCESS?</b>	<b>YES,</b> THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
<b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b>	<b>YES,</b> WITH A TREASURY DETERMINATION LETTER.
<b>DOES THE BENEFICIARY’S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b>	<b>YES,</b> THE BENEFICIARY’S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
<b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b>	<b>YES,</b> BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b>	<b>NO,</b> SCANNED COPIES OF LONG FORM DOCUMENTATION ARE NOW PERMANENTLY ACCEPTED. HOWEVER, THE SWEDISH TAX AUTHORITY RESERVES THE RIGHT TO REQUEST ORIGINAL DOCUMENTS AS NEEDED AND THEREFORE SHOULD BE KEPT ON FILE. EXCEPTION APPLIES FOR SWITZERLAND DOMICILE BENEFICIAL OWNERS.
<b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?</b>	IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE ORDINARY DIVIDEND PAYS. CLAIMS RECEIVED AFTER THE SUBMISSION DEADLINE WILL BE FILED IN GOOD FAITH.

### AT SOURCE QUESTIONS

<b>ONCE I SUBMIT AN AT SOURCE CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?</b>	PAYMENT WILL BE MADE ON DR PAY DATE.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE AT SOURCE PROCESS?</b>	<b>YES.</b>
<b>DOES THE AT SOURCE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b>
<b>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</b>	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.
<b>WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO GLOBETAX BY THE DEADLINE INDICATED IN THE “FEE &amp; DEADLINES” SECTION?</b>	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE CATEGORY. YOU WILL HAVE AN OPPORTUNITY TO FILE THROUGH THE DTC QUICK REFUND AND NON-DTCLONG FORM PROCESS IF THIS TRANSPIRES. DTCC MAY IMPOSE A FEE TO ENABLE THE MOVEMENT OF SHARES BACK TO THE 30% RATE.

<p><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><b>NO.</b> THIS TAX RELIEF AT SOURCE 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 BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS UNDERTAKES 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 \$0.0075 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS MAY BE SHARED WITH ITS AGENTS.</p>
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**QUICK REFUND / LONG FORM QUESTIONS**

<p><b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b></p>	<p><b>YES,</b> QUICK REFUND PAYMENT WILL BE MADE THROUGH DTC.</p>
<p><b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b></p>	<p><b>NO.</b> 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><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><b>NO.</b> QUICK REFUND / LONG FORM 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 BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS UNDERTAKES 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 DEPOSITARY RECEIPT FOR QUICK REFUND AND LONG FORM) (WITH A MINIMUM OF \$25 FOR LONG FORM).AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A., AND DEUTSCHE BANK TRUST COMPANY AMERICAS MAY BE SHARED WITH ITS AGENTS.</p>