



Important Notice
The Depository Trust Company

B #:	14873-21
Date:	May 12, 2021
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: BELGIUM Euronav NV CUSIP: B38564108 <u>Record Date:</u> 05/21/2021 <u>Payable Date:</u> 06/03/2021 Relief at Source CA Web Deadline: 05/26/2021 8:00 PM. E T Quick Refund CA Web Deadline: 06/09/2021 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 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 over the CA Web.

Questions regarding this Important Notice may be directed to Globe tax 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.

EURONAV NV has announced a dividend of **\$0.03** per share to shareholders of record on May 21, 2021.

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.

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

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
ISSUE	EURONAV NV
CUSIP#	B38564108
UNDERLYING ISIN	BE0003816338
TRANSFER AGENT	COMPUTERSHARE
RECORD DATE	MAY 21, 2021
PAY DATE	JUNE 3, 2021
RATE PER SHARE	\$0.03
STATUTORY WITHHOLDING RATE	30%
XBRL	NOT AVAILABLE

IMPORTANT NOTE:

- **Relief At-Source / Quick Refund documentation requirements for U.S. investors include a 6166 for the year of dividend payment. If a 2021 6166 cannot be obtained due to IRS COVID-19 delays, a 2020 6166 can be temporarily accepted with a registration on the GlobeTax eCerts portal (<https://ecerts.globetax.com/>) using access code EURONAV and sending a scan copy of completed documentation. Please see page 4 for more details. If you have any questions regarding the eCerts service, please contact eCertsEuronav@globetax.com.**

ADDITIONAL NOTES:

- **Update to the Relief At-Source / Quick Refund Eligibility Matrix to include Non-U.S. eligibility**
- **Transparent entities are not accepted for all process types; only the underlying partner of a transparent entity may submit a claim with the condition that the partner is a non-transparent entity or a natural person. Please refer to the Eligibility Matrices and “Description of Various Documentation” for further details.**

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	UP TO \$0.005 PER SHARE	\$0.00	MAY 26, 2021 8:00 P.M. EST
QUICK REFUND	ONGOING THROUGH DEADLINE	DTC	UP TO \$0.005 PER SHARE	\$0.00	JUNE 9, 2021 8:00 P.M. EST
LONG FORM	ONGOING	CHECK OR ACH	UP TO \$0.005 PER SHARE	\$25.00	OCTOBER 31, 2025

WARNING AND DISCLAIMER:

GlobeTax will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of Euronav shares, and their agents, shall be agreeing to indemnify and hold harmless GlobeTax and its agents for any and all losses, liabilities, fees and (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. GlobeTax 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 submitting holders of Euronav shares and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither GlobeTax nor its agents shall be responsible or liable to any holders of Euronav shares in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

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 GlobeTax 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.

ELIGIBILITY MATRIX – RELIEF AT SOURCE / QUICK REFUND (CA WEB)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE - 30%	0%	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE - 20%	10%	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. CERTIFICATE OF RESIDENCY 6. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – DTC PARTICIPANT 4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 5. YES – FOREIGN TAX AUTHORITY (YEAR OF DIVIDEND PAYMENT) 6. YES - BENEFICIARY (ORIGINAL/COPY)
FAVORABLE - 15%	15%	ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA, BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECHIA, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MOLDOVA, MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORTH MACEDONIA, NORWAY, PAKISTAN, PHILIPPINES, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEGAL, SERBIA, SEYCHELLES, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN, TUNISIA, TURKMENISTAN, UKRAINE, URUGUAY, UZBEKISTAN, VENEZUELA, VIETNAM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. CERTIFICATE OF RESIDENCY 6. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – DTC PARTICIPANT 4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 5. YES – FOREIGN TAX AUTHORITY (YEAR OF DIVIDEND PAYMENT) 6. YES - BENEFICIARY (ORIGINAL/COPY)
FAVORABLE - 15%	15%	U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. 2021 6166** 6. ECERTS REGISTRATION IRS FORM 8802 (ONLY IF USING A 2020 6166) 7. ECERTS REGISTRATION IRS FORM 8821 (ONLY IF USING A 2020 6166) 8. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – DTC PARTICIPANT 4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 5. YES – IRS (YEAR OF DIVIDEND PAYMENT) 6. YES – BENEFICIARY 7. YES – BENEFICIARY 8. YES - BENEFICIARY (ORIGINAL/COPY)
FAVORABLE - 10%	20%	BAHRAIN, BULGARIA, CHINA, DEMOCRATIC REPUBLIC OF CONGO, HUNGARY, JAPAN, KUWAIT, MAURITIUS, MEXICO, MOROCCO, POLAND, RUSSIAN FEDERATION, TAIWAN PROVINCE OF CHINA, UNITED ARAB EMIRATES, UNITED KINGDOM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. CERTIFICATE OF RESIDENCY 6. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – DTC PARTICIPANT 4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 5. YES – FOREIGN TAX AUTHORITY (YEAR OF DIVIDEND PAYMENT) 6. YES - BENEFICIARY (ORIGINAL/COPY)
FAVORABLE - 5%	25%	NORWAY PENSION FUNDS	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT 4. AUTHORIZATION LETTER 5. CERTIFICATE OF RESIDENCY 6. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – DTC PARTICIPANT 4. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 5. YES – FOREIGN TAX AUTHORITY 6. YES - BENEFICIARY (ORIGINAL/COPY)

EXEMPT - 0%	30%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b) QUALIFYING NON-U.S. PENSIONS, WORLD EXEMPTS	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ANNEXE 26 4. CERTIFICATE OF DIVIDEND PAYMENT 5. AUTHORIZATION LETTER 6. PENSION ATTESTATION 7. CERTIFICATE OF RESIDENCY/ 2021 6166** 8. ECERTS REGISTRATION IRS FORM 8802 (ONLY IF USING A 2020 6166) 9. ECERTS REGISTRATION IRS FORM 8821 (ONLY IF USING A 2020 6166) 10. POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 7. YES – FOREIGN TAX AUTHORITY / IRS (YEAR OF DIVIDEND PAYMENT) 8. YES – BENEFICIARY 9. YES - BENEFICIARY 10. YES - BENEFICIARY (ORIGINAL/COPY)
All documents listed in BLUE font are generated by GlobeTax’s ESP website after submission of beneficial owner data.				
*FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR’S LOCAL TAX AUTHORITY IF A CERTIFICATE OF RESIDENCE IS NOT PROVIDED.				
**2020 6166s CAN BE TEMPORARILY ACCEPTED IN LIEU OF 2021 WITH REGISTRATION TO THE GLOBETAX ECERTS PORTAL. PLEASE SEE “NOTE ON U.S. RESIDENCY DOCUMENTATION” BELOW.				
ALL DOCUMENTS REQUIRING A SIGNATURE NEED TO BE ORIGINAL WITH THE EXCEPTION OF POWER OF ATTORNEY FOR WHICH A COPY IS ACCEPTABLE.				
NOTE: THE PURPOSE OF THE PENSION ATTESTATION IS TO CERTIFY SHARES WERE HELD BY THE FUND FOR AN UNINTERRUPTED PERIOD OF 60 DAYS. THIS DOCUMENT IS REQUIRED IN ORDER TO BE CONSIDERED FOR EXEMPTION.				
IF YOU ARE FILING FOR AN UNDERLYING PARTNER OF A TRANSPARENT ENTITY, PLEASE REFER TO THE DOCUMENTATION REQUIREMENTS IN THE “DESCRIPTION OF VARIOUS DOCUMENTATION” TABLE.				

NOTE ON U.S. RESIDENCY DOCUMENTATION

Due to some parties’ inability to obtain a current year 6166, the Issuer has approved to accept a 2020 6166 only if the beneficial owner or their representative signs up for eCerts.

eCerts is a GlobeTax portal that allows GlobeTax to request and receive the Form 6166 on behalf of the beneficial owner. If a U.S. resident beneficial owner does not have a 2021 6166 to support a Relief At-Source/Quick Refund claim on this event, the following steps are required:

- Provide a 2020 6166 to the eCerts team to support the claim
- Complete an eCerts registration at <https://ecerts.globetax.com/>.
- If you registered for previous 2020 dividend events, a registration is not needed for this event.
- Pay the associated IRS fees of \$85 (individual) or \$185 (non-individual) to request the 2021 6166. Refunds are not applicable after document submission.
- Supply the completed documents from the eCerts registration to your broker/transfer agent prior to May 26th, 2021 for Relief At-Source and prior June 9th, 2021 for Quick Refund.

For more information about eCerts, please contact eCertsEuronav@globetax.com.

ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE - 30%	0%	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE - 20%	10%	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 5. AUTHORIZATION LETTER 6. POWER OF ATTORNEY 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
FAVORABLE - 15%	15%	ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BANGLADESH, BELARUS, BOSNIA HERZEGOVINA, BRAZIL, CANADA, CHILE, COTE D'IVOIRE, CROATIA, CYPRUS, CZECHIA, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GABON, GEORGIA, GERMANY, GHANA, GREECE, HONG KONG, ICELAND, INDIA, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MOLDOVA, MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORTH MACEDONIA, NORWAY, PAKISTAN, PHILIPPINES, PORTUGAL, ROMANIA, RWANDA, SAN MARINO, SENEGAL, SERBIA, SEYCHELLES, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TAJIKISTAN, TUNISIA, TURKMENISTAN, UKRAINE, URUGUAY, UZBEKISTAN, VENEZUELA, VIETNAM	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 5. AUTHORIZATION LETTER 6. POWER OF ATTORNEY 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
FAVORABLE - 15%	15%	U.S. INDIVIDUALS (SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS	<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 4. AUTHORIZATION LETTER 5. POWER OF ATTORNEY 6. 2021 6166 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)

<p>FAVORABLE - 10%</p>	<p>20%</p>	<p>BAHRAIN, BULGARIA, CHINA, DEMOCRATIC REPUBLIC OF CONGO, HUNGARY, JAPAN, KUWAIT, MAURITIUS, MEXICO, MOROCCO, POLAND, RUSSIAN FEDERATION, TAIWAN PROVINCE OF CHINA, UNITED ARAB EMIRATES, UNITED KINGDOM</p>		<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 5. POWER OF ATTORNEY 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
<p>FAVORABLE - 5%</p>	<p>25%</p>	<p>PENSION FUNDS IN NORWAY</p>		<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 6. POWER OF ATTORNEY^ 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 100,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
<p>EXEMPT - 0%</p>	<p>30%</p>	<p>WORLD EXEMPT ENTITIES</p>		<ol style="list-style-type: none"> 1. COVER LETTER 2. FORM DIV 276* 3. ATTESTATION OF RESIDENCE* OR CERTIFICATE OF RESIDENCE OR 6166 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 6. POWER OF ATTORNEY^ 7. BANK STATEMENT 8. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 10,000 € OR HIGHER) 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIARY OR LEGAL REPRESENTATIVE & FOREIGN TAX AUTHORITY* 3. YES – FOREIGN TAX AUTHORITY 4. YES – DTC PARTICIPANT 5. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 6. YES - BENEFICIARY (ORIGINAL/COPY) 7. NO (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY)
		<p>GOVERNMENT ENTITIES RESIDENT IN:</p>	<p>BAHRAIN, KUWAIT, NORWAY, SINGAPORE, UNITED ARAB EMIRATES</p>		
<p>IRAs RESIDENT IN:</p>	<p>UNITED STATES (UNDER IRS SECTION 408 OR VERBIAGE CITING THE BENEFICIARY IS AN INDIVIDUAL RETIREMENT PLAN)</p>				
<p>PENSION FUNDS EXEMPT – 0%%</p>	<p>30%</p>	<p>PENSION FUNDS RESIDENT IN:</p>	<p>JAPAN, MEXICO, POLAND, SWITZERLAND, UNITED KINGDOM, UNITED STATES (UNDER IRS SECTIONS 401(A), 457(B)), URUGUAY</p>	<ol style="list-style-type: none"> 1. COVER LETTER 2. ATTESTATION OF RESIDENCE* OR CERTIFICATE OF RESIDENCE OR 6166 ANNEXE 26 3. PENSION ATTESTATION 4. CERTIFICATE OF DIVIDEND PAYMENT AUTHORIZATION LETTER 6. POWER OF ATTORNEY 7. BANK STATEMENT 9. TRANSACTION STATEMENT (IF RECLAIM VALUE IS 10,000 € OR HIGHER) 10. ARTICLES OF ASSOCIATION AND/OR OTHER SUPPORTING DOCUMENTS TO CONFIRM THE FUND'S PURPOSE, ACTIVITIES & LEGAL STRUCTURE 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – FOREIGN TAX AUTHORITY 3. YES – DTC PARTICIPANT 4. YES – DTC PARTICIPANT 5. YES – DTC PARTICIPANT 6. YES – BENEFICIARY OR LEGAL REPRESENTATIVE 7. YES – BENEFICIARY (ORIGINAL/COPY) 8. NO (ORIGINAL/COPY) 9. NO (ORIGINAL/COPY) 10. NO (ORIGINAL/COPY)
		<p>QUALIFYING NON-U.S. PENSION FUNDS (see note on qualifying pensions below)</p>			

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

***FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR'S LOCAL TAX AUTHORITY IF AN ATTESTATION OF RESIDENCE IS NOT PROVIDED.**

NOTE: THE PURPOSE OF THE PENSION ATTESTATION IS TO CERTIFY SHARES WERE HELD BY THE FUND FOR AN UNINTERRUPTED PERIOD OF 60 DAYS. THIS DOCUMENT IS REQUIRED IN ORDER TO BE CONSIDERED FOR EXEMPTION.

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

IF YOU ARE FILING FOR AN UNDERLYING PARTNER OF A TRANSPARENT ENTITY, PLEASE REFER TO THE DOCUMENTATION REQUIREMENTS IN THE "DESCRIPTION OF VARIOUS DOCUMENTATION" TABLE

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

NOTE ON QUALIFYING NON-U.S. PENSIONS

According to Belgian Statutory law, all foreign pension funds are exempt as long as certain conditions are met. The Exempt 0% rate applies on dividends paid to pension funds if they comply with the following cumulative conditions:

- They must hold shares for an uninterrupted period of 60 days;
- They are non-resident,
- They are the Beneficial Owners of the income,
- They are tax exempt,
- They must have legal personality of which the only purpose is managing and investing funds for the purpose of paying pensions AND with a non-profit purpose in activities
- They must not be under a contractual arrangement to pay the income to another entity.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.
FORM 276 DIV	FAVORABLE: THIS FORM <u>MUST BE STAMPED (CERTIFIED)</u> BY THE LOCAL TAX AUTHORITY FOR NON-US ENTITIES—ONLY U.S. IRS FORM 6166 MAY BE SUBMITTED AS A STAND-ALONE DOCUMENT. EXEMPT: CLAIMANTS DO NOT NEED TO HAVE THIS STAMPED. A STAND-ALONE CERTIFICATE OF RESIDENCY WITH SPECIFIC VERBIAGE IS REQUIRED, SEE COR BELOW.
ANNEXE 26	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX. MUST BE SIGNED AND DATED. PROVIDED BY THE FINANCIAL INSTITUTION.
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT.
CERTIFICATE OF RESIDENCY (COR)	ISSUED BY THE FOREIGN TAX AUTHORITY, STATING THE NAME OF THE BENEFICIAL OWNER AND TAX ID NUMBER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF DIVIDEND PAYMENT. MUST CONTAIN VERBIAGE “EXEMPT FROM ALL TAXES” FOR EXEMPT ENTITIES. CORs FOR UK PENSIONS MUST CONTAIN VERBIAGE “EXEMPT FROM UK TAX BY VIRTUE OF SECTION 186 OF THE FINANCE ACT 2004”. FURTHERMORE, AN ADDITIONAL ATTESTATION ISSUED BY HMRC CONFIRMING UK PENSION FUNDS ARE REGISTERED UNDER PART 4 OF THE FINANCE ACT 2004 IS REQUIRED. CORs FOR DUTCH PENSIONS MUST CONTAIN VERBIAGE “EXEMPT FROM TAXATION FOR ANY INCOME” IN BOTH DUTCH AND ENGLISH. CORs FOR CANADIAN PENSION MUST CONTAIN VERBIAGE “EXEMPT FROM ALL TAXES.”
PENSION ATTESTATION	REQUIRED FOR PENSION FUNDS SEEKING EXEMPTION, CERTIFYING THE ACTIVITIES OF THE PENSION AND THAT SHARES WERE HELD FOR AN UNINTERRUPTED PERIOD OF AT LEAST 60 DAYS.
ATTESTATION FOR GROUP TRUSTS(81-100 RULINGS)	REQUIRED FOR IRS 81-100 RULINGS. CERTIFIES THAT THE DIVIDENDS ARE DERIVED FROM ASSETS INVESTED IN THE FRAMEWORK OF THE BASIC ACTIVITY OF A PENSION FUND TO PROVIDE RETIREMENT BENEFITS. <u>CONTACT GLOBETAX FOR TEMPLATE.</u>
ATTESTATION FOR UCITS	REQUIRED FOR IRISH & SOUTH AFRICAN UCITS. PROVES STANDING AS A UCIT FUND.
CERTIFICATION OF DIVIDEND PAYMENT	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY’S LETTERHEAD.
BANK STATEMENT	MUST SHOW PROOF OF THE NET DIVIDEND AMOUNT RECEIVED BY BENEFICIAL OWNER ON OR AROUND PAY DATE
POWER OF ATTORNEY	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM 276 DIV, OR THE ANNEXE 26. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO GLOBETAX/COMPUTERSHARE.
AUTHORIZATION LETTER	ALLOWS GLOBETAX TO: <ol style="list-style-type: none"> 1. CREATE THE NECESSARY DOCUMENTATION (FORM 276 DIV OR ANNEXE 26) 2. CREDIT ADVICE 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND 4. RECEIVE THE REIMBURSEMENT AMOUNT
PURCHASE NOTE	REQUIRED FOR FAVORABLE CLAIMS EXCEEDING EUR 100,000 AND FOR EXEMPT CLAIMS EXCEEDING EUR 10,000. A TRANSACTION STATEMENT MUST SHOW: <ul style="list-style-type: none"> • THE NAME OF THE SECURITY • THE ISIN OF THE SECURITY • THE NATURE OF THE TRANSACTION: PURCHASE, SALE, OR LOAN • THE DATE OF THE TRANSACTION • THE VALUE OF EACH TRANSACTION • THE NUMBER OF SHARES • THE NAME OF THE COUNTER PARTY IF SHARES WERE SOLD BY AGREEMENT BETWEEN THE PARTIES • THE CURRENT POSITION PER TRANSACTION • ALL SETTLED TRANSACTIONS OF THE PENSION FUND COVERING ONE YEAR PRIOR TO THE DIVIDEND PAYMENT DATE IN QUESTION THROUGH TO ONE MONTH AFTER DIVIDEND PAY DATE FOR PENSION FUND ENTITIES, THE TRANSACTION STATEMENT MUST SHOW: ALL SETTLED TRANSACTIONS OF THE PENSION FUND COVERING ONE YEAR PRIOR TO THE DIVIDEND PAYMENT DATE IN QUESTION THROUGH TO ONE MONTH AFTER DIVIDEND PAY DATE.
UNDERLYING PARTNER DOCUMENTATION	<ul style="list-style-type: none"> • PROOF THAT THE APPLICANT IS A PARTNER OF THE TRANSPARENT PARTNERSHIP • PROOF THAT THE PARTNERSHIP IS TO BE CONSIDERED AS TRANSPARENT • PROOF THAT THE INCOME WAS FORWARDED TO THE PARTNER (IF APPLICABLE)
SUPPORTING DOCUMENTATION FOR PENSION FUNDS	ALL OF THE FOLLOWING DOCUMENTS MUST BE SUPPLIED: <ul style="list-style-type: none"> • ARTICLES OF ASSOCIATION FOR THE PENSION FUND ARE REQUIRED CONTAINING A DESCRIPTION OF THE FUND’S PURPOSE, ACTIVITIES AND LEGAL STRUCTURE. SHOULD THE ARTICLES OF ASSOCIATION NOT CONTAIN THIS INFORMATION, SUPPLEMENTAL DOCUMENTATION IS NEEDED TO MEET THE REQUIREMENT

FREQUENTLY ASKED QUESTIONS (FAQs)

RELIEF AT SOURCE / QUICK REFUND QUESTIONS

DOES THE RELIEF AT SOURCE AND QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	NO.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE AND QUICK REFUND PROCESSES?	YES.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO GLOBETAX?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG FORM PROCESS.
AM I REQUIRED TO FILE THROUGH ESP?	NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP.
WILL 2020 6166s BE ACCEPTED IN LIEU OF 2021 6166s IF THE IRS HAS NOT YET FULFILLED 2021 6166 REQUESTS?	IF A REQUIRED TAX YEAR 2021 6166 HAS NOT YET BEEN PROVIDED BY THE IRS, BENEFICIAL OWNERS HAVE THE OPTION TO REQUEST A 6166 THROUGH GLOBETAX'S ECERTS PLATFORM BY REGISTERING ON https://ecerts.globetax.com/ AND USING ACCESS CODE EURONAV . A SECOND REGISTRATION IS NOT REQUIRED IF BENEFICIAL OWNERS SIGNED UP FOR THE PREVIOUS 2020 DIVIDEND EVENTS. ANY QUESTIONS REGARDING THIS SERVICE CAN BE DIRECTED TO eCertsEuronav@globetax.com . PARTICIPANTS WILL BE ABLE TO FILE RELIEF AT-SOURCE / QUICK REFUND CLAIMS WITH A 2020 6166 UPFRONT BY USING THIS FULFILLMENT SERVICE. IRS FEES OF \$85 FOR INDIVIDUALS AND \$185 FOR NON-INDIVIDUALS WILL APPLY PER REQUEST. REFUNDS ARE NOT APPLICABLE AFTER DOCUMENT SUBMISSION.

LONG FORM QUESTIONS

WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK OR ACH.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$25.00.
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 \$0.005 PER SHARE 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 GLOBETAX 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 GLOBETAX MAY BE SHARED WITH ITS AGENTS.

GENERAL QUESTIONS

ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM, THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?	YES. ALONG WITH THE ELECTRONIC SUBMISSION, GLOBETAX REQUIRES ALL SUPPORTING DOCUMENTATION IN HARDCOPY FORM.
CAN I SIGN THE AUTHORIZATION LETTER ON BEHALF OF MY CLIENTS?	YES. HOWEVER, IN ADDITION TO THE AUTHORIZATION LETTER, YOU MUST PROVIDE A POWER OF ATTORNEY FROM THE BENEFICIAL OWNER GIVING YOU AUTHORIZATION TO SIGN ON THEIR BEHALF.
CAN I OBTAIN TREATY BENEFITS FOR A PENSION FUND THAT HELD SHARES LESS THAN 60 DAYS?	YES, PENSION FUNDS WHO HELD SHARES FOR LESS THAN 60 DAYS MAY FILE A STANDARD LONG FORM RECLAIM WITH ADDITIONAL DOCUMENTATION. PLEASE CONTACT GLOBETAX FOR FURTHER INFORMATION. ONLY SHARES THAT SATISFY THE 60 DAYS HOLDING PERIOD ARE ELIGIBLE FOR THE RELIEF AT SOURCE OR QUICK REFUND PROCESS.

CONTACT DETAILS	
PRIMARY CONTACT	CHRISTINA VARGAS
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL ADDRESS	BELGIUMESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	NICOLE BRODIE

ESP

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

INDEMNIFICATION

I / We certify that to the best of my knowledge the individual beneficial owners 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 agree that their obligations hereunder shall be free from all defenses.

FORMS AND ATTACHMENTS

*Double click on respective icon to view attachment.

ATTESTATION OF RESIDENCE	ATTESTATION FOR 81-100 RULING GROUP TRUSTS
<p>ATTESTATION OF RESIDENCE.pdf</p>	<p>ATTESTATION GROUP TRUST 81-1C</p>