



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	15441-21
<b>Date:</b>	June 11, 2021
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: United Kingdom <b><u>Security:</u></b> Land Securities Group Plc <b><u>CUSIP:</u></b> 514674308 <b><u>Record Date:</u></b> 06/18/2021 <b><u>Payable Date:</u></b> 08/06/2021

\*\*\*\*\*NOT CA WEB ELIGIBLE\*\*\*\*\*

The Depository Trust Company has received from GlobeTax the attached information regarding certain tax refunds on the above captioned dividend.

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from this procedure should secure the required documentation. Any questions, please call GlobeTax at 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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**LAND SECURITIES GROUP PLC** has announced a cash dividend and Citibank, N.A. acts as one of the Depositaries for the Depositary Receipt (“DR”) program. Holders may be eligible to receive reduced withholding tax relief. Further details on eligibility, documentation, limitations, fees, and deadlines are included below.

All eligible holders will have the opportunity to receive accurate entitlement as outlined in the “Tax Refund Eligibility Matrix”. An unfranked portion of the dividend was paid on pay date net of the statutory withholding tax rate of 20% with the possibility to reclaim through the standard long form process.

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DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	UNITED KINGDOM
<b>ISSUE</b>	LAND SECURITIES GROUP PLC
<b>CUSIP#</b>	514674308
<b>UNDERLYING ISIN</b>	GB00BYW0PQ60
<b>DEPOSITARY</b>	MULTIPLE
<b>DR RECORD DATE</b>	JUNE 18, 2021
<b>DR PAY DATE</b>	AUGUST 06, 2021
<b>ORD PAY DATE</b>	JULY 23, 2021
<b>RATIO (DR to ORD)</b>	1:1
<b>ORD RATE</b>	GBP 0.09
<b>STATUTORY WITHHOLDING RATE</b>	20.00%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

## FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX REFLIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	DOCUMENTATION RECEIPT DEADLINE
<b>LONG FORM</b>	POST-PAY DATE PROCESS; ONGOING	CHECK OR ACH	UP TO \$0.0075 PER DR	\$25.00	MARCH 01, 2025; 5:00 P.M. EST  FOR RESIDENTS OF AUSTRIA, THE DEADLINE IS NOVEMBER 01, 2024.

### INDEMNIFICATION

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is 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.

I/we hereby certify that I/we will indemnify Citibank, N.A., BNY Mellon, Deutsche Bank Trust Company Americas, JPMorgan Chase Bank (and its agents) for any liability Citibank, N.A., BNY Mellon, Deutsche Bank Trust Company Americas, JPMorgan Chase Bank (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. Citibank, N.A., BNY Mellon, Deutsche Bank Trust Company Americas, JPMorgan Chase Bank shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to Citibank, N.A., BNY Mellon, Deutsche Bank Trust Company Americas, JPMorgan Chase Bank any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

## ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED
<b>EXEMPT - 0%</b>	20%	ALL ENTITIES RESIDENT IN:	BELIZE, BRUNEI DARUSSALAM, CYPRUS, FINLAND, GAMBIA, INDONESIA, JAMAICA, KENYA, KIRIBATI, MALAWI, MAURITIUS, MOROCCO, SOLOMON ISLANDS, THAILAND, TRINIDAD & TOBAGO, TUVALU, ZIMBABWE	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>
		GOV'T ENTITIES RESIDENT IN:	CHINA, NORWAY, OMAN, PANAMA	
		CHARITIES RESIDENT IN:	IRELAND, NETHERLANDS	
<b>EXEMPT - 0%</b>	20%	PENSION FUNDS RESIDENT IN:	AUSTRIA, ARMENIA, BAHRAIN, BARBADOS, BELGIUM, BULGARIA, CANADA, CROATIA, CYPRUS, FAROE ISLANDS, GEORGIA, GUERNEY-CHANNEL ISLANDS, HONG KONG, HUNGARY, ICELAND, IRELAND, ISLE OF MAN, JAPAN, JERSEY, KOSOVO, LIBYA, LIECHTENSTEIN, MACEDONIA, MEXICO, MOLDOVA (REPUBLIC OF), NETHERLANDS, NORWAY, OMAN, PANAMA, QATAR, SAUDI ARABIA, SPAIN, SWITZERLAND, UNITED ARAB EMIRATES, UNITED STATES, URUGUAY	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. U.S. RESIDENTS ONLY – ORIGINAL 6166 (FIRST TIME FILERS, ONLY)</li> <li>4. CERTIFICATE OF PAYMENT</li> <li>5. POA(s)</li> </ol>
<b>FAVORABLE - 5%</b>	15%	PENSION FUNDS RESIDENT IN:	ALBANIA & TAJIKISTAN	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>
<b>FAVORABLE 8%</b>	12%	PENSION FUNDS RESIDENT IN:	SENEGAL	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>
<b>FAVORABLE - 10%</b>	10%	ALL ENTITIES RESIDENT IN:	FALKLAND ISLANDS (MALVINAS), JAPAN, JORDAN, LESOTHO, MALAYSIA, MOLDOVA (REPUBLIC OF), POLAND, RUSSIAN FEDERATION, TAIWAN (PROVINCE OF CHINA), UKRAINE, UZBEKISTAN, VENEZUELA (BOLIVARIAN REPUBLIC OF)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>
		PENSION FUNDS RESIDENT IN:	GERMANY	
<b>FAVORABLE - 12%</b>	8%	ALL ENTITIES RESIDENT IN:	BOTSWANA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>
<b>FAVORABLE – 15%</b>	5%	ALL ENTITIES RESIDENT IN:	ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA, AUSTRIA, AZERBAIJAN, BAHRAIN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA & HERZEGOVINA, BULGARIA, CANADA, CHILE, CHINA, COLOMBIA, COTE D'IVOIRE, CROATIA, CYPRUS, CZECHIA, DENMARK, ESTONIA, ETHIOPIA, FAROE ISLANDS, FIJI, FRANCE, GEORGIA, GERMANY, GHANA, GUERNEY-CHANNEL ISLANDS, GUYANA, HONG KONG, HUNGARY, ICELAND, INDIA, IRELAND, ISLE OF MAN, ISRAEL, ITALY, JERSEY, KAZAKHSTAN, KOREA REPUBLIC OF (SOUTH), KUWAIT, LATVIA, LIBYA, LIECHTENSTEIN, LITHUANIA, LUXEMBOURG, MACEDONIA, MAURITIUS, MEXICO, MONGOLIA, MONTENEGRO, NETHERLANDS, NEW ZEALAND, NIGERIA, NORWAY, OMAN, PANAMA, PORTUGAL, QATAR, ROMANIA, SAUDI ARABIA, SENEGAL, SERBIA, SINGAPORE, SLOVAKIA, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SUDAN, SWAZILAND, SWEDEN, SWITZERLAND, TAJIKISTAN, TURKMENISTAN, UGANDA, UNITED ARAB EMIRATES, UNITED STATES, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. U.S. RESIDENTS ONLY – ORIGINAL 6166 (FIRST TIME FILERS, ONLY)</li> <li>4. CERTIFICATE OF PAYMENT</li> <li>5. POA(s)</li> <li>6. U.S. RESIDENTS ONLY – PARTNERSHIP LISTING (IF APPLICABLE)</li> </ol>
<b>FAVORABLE – 17%</b>	3%	ALL ENTITIES RESIDENT IN:	PAPUA NEW GUINEA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. TAX FORM</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. POA(s)</li> </ol>

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DOCUMENTATION DESCRIPTION	ORIGINAL/COPY	SIGNATURE REQUIREMENT
<b>TAX FORM (UK-REIT)</b>	<p>There are 4 possible tax forms. Beneficiary should complete one of the following forms, depending upon entity type and country of residence:</p> <ol style="list-style-type: none"> <li>1. FORM UK-REIT DT-INDIVIDUAL (all individuals)</li> <li>2. FORM US-COMPANY UK-REIT (US entities, other than individuals)</li> <li>3. FORM JAPAN-4-DT (Japanese entities, other than individuals)</li> <li>4. FORM UK-REIT DT-COMPANY (For all other countries/entity types not covered by the above forms)</li> </ol> <p>For non-US entities, the forms must be certified by the beneficial owner's local tax office (standalone CORs are not accepted). If the beneficiary has already had a claim paid by HMRC and been issued a unique beneficiary ID (this must be provided), the certification is not required.  <b>*Please contact GlobeTax for form templates.*</b></p>	ORIGINAL	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
<b>COVER LETTER (APPENDIX A)</b>	Must be submitted for each security and record date on participant letterhead.	ORIGINAL	DTC PARTICIPANT
<b>CERTIFICATE OF PAYMENT (APPENDIX B)</b>	<p>Certificate from DTC Participant certifying payment to beneficiary.</p> <ul style="list-style-type: none"> <li>- If the DTC Participant did not directly pay the beneficiary, then a certificate of payment is need for each of the intermediaries involved to show the full flow of payment from the DTC Participant to the final beneficiary.</li> </ul> <p>Must be submitted for each beneficial owner with each long form claim on participant letterhead.</p>	ORIGINAL	DTC PARTICIPANT
<b>POWER OF ATTORNEY (APPENDIX C)</b>	<p>If the beneficial owner signs the tax form (UK-REIT), then only 1 POA is required:</p> <ul style="list-style-type: none"> <li>- Between the DTC Participant &amp; Depository (on DTC Letterhead)</li> </ul> <p>If the DTC Participant signs the tax form on behalf of the beneficial owner, then 2 POA's are required:</p> <ul style="list-style-type: none"> <li>- Between the DTC Participant and Depository (on DTC Letterhead)</li> <li>- Between beneficial owner and DTC Participant (on BO Letterhead)</li> </ul>	COPY	DTC PARTICIPANT AND/OR BENEFICIAL OWNER
<b>IRS FORM 6166</b>	<p>Issued by the Internal Revenue Service, stating the name and Taxpayer Identification number of the beneficial owner. The "Tax Year" of the 6166 must refer to the tax year of 2021. For U.S. Pensions the 6166 must certify that the pension plan is qualified under Section 401(A) and is tax exempt under Section 501(A).</p> <p>If the beneficiary has already had a claim paid by HMRC and been issued a unique beneficiary ID (this must be provided), the Form 6166 is not required.</p>	ORIGINAL	IRS REPRESENTATIVE
<b>PARTNERSHIP LISTING</b>	<p>When the partnership or LLC is established in the United States and all of the partners are resident for tax purposes in the United States, a list of each partner's name and address must be included with the claim.</p> <p>If any of the partners are located outside of the United States, the listing must also include the percentage holding for each partner, and all non-US residents must claim separately.</p>	COPY	DTC PARTICIPANT





## FREQUENTLY ASKED QUESTIONS (FAQs)

<b>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</b>	Yes, but a Limited POA signed by the Participant must be accompanied by the trust agreement.
<b>Are Form 6166's with IRS Code Ruling 81-100 accepted?</b>	Yes, with a Tax Determination Letter.
<b>Does the beneficiary's name on the Form 6166 need to match the POA?</b>	Yes, the beneficiary's name on both documents should be identical.
<b>Does the Long Form process have a minimum position requirement per beneficial owner?</b>	No. There is a minimum fee of \$25 per beneficial owner which may be waived on an exceptional basis for clients reclaiming less than \$50. In such instances a fee of 50% of the reclaimed amount will be applied.
<b>What is the statute of limitations for filing UK REIT reclaims?</b>	For most beneficiaries, it is 4 years from the end of the tax year in which the dividend is paid. UK tax year ends April 5 <sup>th</sup> of each year. For residents of Austria, the statute is 3 years from the end of the dividend year. Claims received after our submission deadline will be filed in good faith.
<b>Will GlobeTax accept claims filed directly to them by the beneficial owners?</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>	Yes, this is a discretionary, optional service.
<b>Is this Long Form process free of charge?</b>	Fees will be charged for this assistance service up to \$0.0075 per DR 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 the Depositaries or its agents, including the custodian or tax authorities.

**Warning & Disclaimer**

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank, N.A., BNY Mellon, 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.

CONTACT DETAILS	
PRIMARY CONTACT	NOELLE WANG
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	<a href="mailto:UKESP@GLOBETAX.COM">UKESP@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	JONATHAN RAZZANO

FORMS AND ATTACHMENTS	
<i>*Double click on respective icon to view attachment.</i>	
<b>COVER LETTER</b>	<b>CERTIFICATE OF PAYMENT</b>
 Appendix A	 Appendix B
<b>POWER OF ATTORNEY</b>	<b>EXCEL BREAKDOWN</b>
 Appendix C	 Appendix D