

COUNTRY	TIER 1 = RELIEF AT SOURCE FAVORABLE/DOUBLE TAXATION TREATY RATE		TIER 2 = RELIEF AT SOURCE EXEMPT/GROSS RATE		TIER 3 = QUICK REFUND		TIER 4 = LONG FORM	
	FEE/P ER DS	DOC REQUIRED	FEE/P ER DS	DOC REQUIRED	FEE/P ER DS	DOC REQUIRED	FEE/P ER DS	DOC REQUIRED
AUSTRALIA		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/EXEMPTION LETTER WITH OTHER SUPPORTING DOCs
AUSTRIA		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM ZS-RE1/FORM ZS-RE1A - WITH OTHER SUPPORTING DOCs
BELGIUM	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DIV 276/FULL BENEFICIAL OWNER DISCLOSURE /AUTHORIZATION LETTER	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DIV 276/ ANNEX26/POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/FORM DIV 276/ANNEX 26/POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/FORM DIV 276/ANNEX 26/POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs
CHILE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166		NOT AVAILABLE		NOT AVAILABLE
CZECH REPUBLIC	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/DECLARATION OF OWNERSHIP	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/DECLARATION OF OWNERSHIP		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/DECLARATION OF OWNERSHIP
DENMARK		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/ CERTIFICATE OF PAYMENT/ POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs
FINLAND		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM VEROH 6160E/6063E/ POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM VEROH 6160E/6063E/ POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs

BNY Mellon – Tax Reclamation Fees and Market Descriptions

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COUNTRY	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED
FRANCE SPONSORED	UP TO 0.005	FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.005	CERTIFICATE OF RESIDENCY/6166/FORM 5000-EN/ APPENDIX B.1/ APPENDIX F/APPENDIX B.2/ APPENDIX D1 OR D2 - WITH OTHER SUPPORTING DOCs		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM 5000-EN/ APPENDIX B.1/ APPENDIX F/APPENDIX B.2/ APPENDIX D1 OR D2 - WITH OTHER SUPPORTING DOCs
FRANCE UNSPONSORED	UP TO 0.0075	FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM 5000-EN/ APPENDIX B.1/ APPENDIX F/APPENDIX B.2/ APPENDIX D1 OR D2 - WITH OTHER SUPPORTING DOCs		NOT AVAILABLE	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/FORM 5000-EN/ APPENDIX B.1/ APPENDIX F/APPENDIX B.2/ APPENDIX D1 OR D2 - WITH OTHER SUPPORTING DOCs
GERMANY		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/PENSION DECLARATION/GERMAN TAX FORM/EXHIBIT 5 — ZUSATZERKLÄRUNG USA - WITH OTHER SUPPORTING DOCs	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/PENSION DECLARATION/GERMAN TAX FORM/EXHIBIT 5 - ZUSATZERKLÄRUNG USA - WITH OTHER SUPPORTING DOCs
INDONESIA	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166 /FORM DGT-1 OR DGT-2	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DGT-1 OR DGT-2/EXEMPTION LETTER	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DGT-1 OR DGT-2/EXEMPTION LETTER		NOT AVAILABLE
IRELAND		NOT AVAILABLE	UP TO 0.005	DTC ELECTION ONLY		NOT AVAILABLE	UP TO 0.01	NON-RESIDENT V2 OR V3//DIVIDEND WITHHOLDING TAX FORM/ POWER OF ATTORNEY
ITALY		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DIV_09.01- WITH OTHER SUPPORTING DOCs	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM DIV_09.01- WITH OTHER SUPPORTING DOCs
JAPAN	UP TO 0.005	FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.0075	FULL BENEFICIAL OWNER DISCLOSURE		NOT AVAILABLE	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/EXEMPTION LETTER/PENSION DECLARATION- WITH OTHER SUPPORTING DOCs
KAZAKHSTAN		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.005	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/COPY OF PASSPORT/BUSINESS REGISTRATION -WITH OTHER SUPPORTING DOCs		NOT AVAILABLE

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	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED
KOREA	UP TO 0.005	FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.005	FULL BENEFICIAL OWNER DISCLOSURE / REGISTRATION NO./EXEMPTION LETTER		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/EXEMPTION LETTER - WITH OTHER SUPPORTING DOCs
NETHERLANDS		NOT AVAILABLE	UP TO 0.0075	FORM 6166/FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.0075	CERTIFICATE OF RESIDENCY - WITH OTHER SUPPORTING DOCs	UP TO 0.0075	CERTIFICATE OF RESIDENCY - WITH OTHER SUPPORTING DOCs
NORWAY	UP TO 0.0075	BO CONFIRMATION/CERTIFICATE OF RESIDENCY/6166/NTA PRE-APPROVAL	UP TO 0.0075	BO OR EEA CONFIRMATION/CERTIFICATE OF RESIDENCY	UP TO 0.0075	BO OR EEA CONFIRMATION/CERTIFICATE OF RESIDENCY/6166	UP TO 0.010	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/TAX FORM - WITH OTHER SUPPORTING DOCs
PORTUGAL	UP TO 0.0035	FULL BENEFICIAL OWNER DISCLOSURE		NOT AVAILABLE	UP TO 0.0085	CERTIFICATE OF RESIDENCY/6166/FORM MOD 21.RFI/BENEFICIARY DISCLOSURE FORM - WITH OTHER SUPPORTING DOCs	UP TO 0.0085	CERTIFICATE OF RESIDENCY/6166/FORM MOD 22.RFI/BENEFICIARY DISCLOSURE FORM - WITH OTHER SUPPORTING DOCs
SOUTH AFRICA	UP TO 0.0075	DIVIDEND TAX DECLARATION AND FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.0075	DIVIDEND TAX DECLARATION AND FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.01	DIVIDEND TAX DECLARATION AND FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.01	DIVIDEND TAX DECLARATION - WITH OTHER SUPPORTING DOCs
SLOVENIA		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.01 EURO	SUMMARY DISCLOSURE/FORM-KIDO9/ CERTIFICATE OF RESIDENCY/ POWER OF ATTORNEY FROM B/O TO CUSTODIAN/ CREDIT ADVICE	UP TO 0.01 EURO	SUMMARY DISCLOSURE/FORM-KIDO9/ CERTIFICATE OF RESIDENCY/ POWER OF ATTORNEY FROM B/O TO CUSTODIAN/ CREDIT ADVICE
SPAIN (BBVA ONLY)	0.0017	CERTIFICATE OF RESIDENCY/6166/FULL BENEFICIAL OWNER DISCLOSURE	0.0017	CERTIFICATE OF RESIDENCY/6166/FULL BENEFICIAL OWNER DISCLOSURE - WITH OTHER SUPPORTING DOCs	0.0017	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/TAX FORM - WITH OTHER SUPPORTING DOCs	UP TO 0.005	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/TAX FORM - WITH OTHER SUPPORTING DOCs
SPAIN		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/TAX FORM - WITH OTHER DOC	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/TAX FORM - WITH OTHER DOC

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	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED
SWEDEN	UP TO 0.005	FULL BENEFICIAL OWNER DISCLOSURE/FORM SKV3740	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FULL BENEFICIAL OWNER DISCLOSURE/FORM SKV3740 AND PENSION ATTESTATION	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/FULL BENEFICIAL OWNER DISCLOSURE/FORM SKV3740	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166 AND PAYMENT ADVICE/POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs
SWITZERLAND	UP TO 0.005	6166 (FOR CERTAIN ENTITIES)/FULL BENEFICIAL OWNER DISCLOSURE	UP TO 0.0075	6166/FULL BENEFICIAL OWNER DISCLOSURE		NOT AVAILABLE	UP TO 0.01	CERTIFICATE OF RESIDENCY/6166/POWER OF ATTORNEY/SWISS TAX FORM - WITH OTHER SUPPORTING DOCs
TAIWAN		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.01	BNYM DISCLAIMER/CERTIFICATE OF RESIDENCY/6166/CLAIM LETTER/CERTIFICATION OF PAYMENT/ISSUER'S INCOME TAX STATEMENT/CUSTODIAL PROOF OF PAYMENT

VOUCHER PROCESS				
COUNTRY	FEE	DOC REQUIRED FROM BENEFICIAL OWNER'S CUSTODIAN	DOC PROVIDED BY BNY MELLON	DOC PROVIDED BY LOCAL TAX AGENT
CHILE	UP TO 0.005	NON DISCLOSURE AGREEMENT (NDA); COMPLETE CHAIN OF PAYMENT (DTC BROKER ->ICSD OR ANY INTERMEDIARY -> BENEFICIAL OWNER)	NDA; REPRESENTATION LETTER; TAX VOUCHER; DEPOSIT AGREEMENT	DIVIDEND PAYMENT CONFIRMATION TO BNYM; FORM 50 CONFIRMING THE TAX WITHHELD; FORM 1921 (ANNUAL DECLARATION OF TAX PAID BY NON-RESIDENTS)
POLAND	UP TO 0.005	NON DISCLOSURE AGREEMENT (NDA); COMPLETE CHAIN OF PAYMENT (DTC BROKER ->ICSD OR ANY INTERMEDIARY -> BENEFICIAL OWNER)	NDA; REPRESENTATION LETTER; TAX VOUCHER; DEPOSIT AGREEMENT	DIVIDEND PAYMENT CONFIRMATION TO BNYM; FORM IFT-2R CONFIRMING THE TAX WITHHELD
RUSSIA	UP TO 0.005	NON DISCLOSURE AGREEMENT (NDA); COMPLETE CHAIN OF PAYMENT (DTC BROKER ->ICSD OR ANY INTERMEDIARY -> BENEFICIAL OWNER)	NDA; REPRESENTATION LETTER; TAX VOUCHER; DEPOSIT AGREEMENT	N/A
SLOVENIA	UP TO 0.005	NON DISCLOSURE AGREEMENT (NDA); COMPLETE CHAIN OF PAYMENT (DTC BROKER ->ICSD OR ANY INTERMEDIARY -> BENEFICIAL OWNER)	NDA; REPRESENTATION LETTER; TAX VOUCHER; DEPOSIT AGREEMENT	EDF CONFIRMATION NUMBER CERTIFYING THE AMOUNT OF TAX PAID TO THE TAX AUTHORITY

Un-sponsored DRs may be issued by multiple depository banks servicing a particular DR program. Consequently, as a result of Depository Trust & Clearing Corporation (“DTCC”) practice, the actual tax reclamation fees charged may differ from the BNY Mellon fees detailed above as fees will be charged in accordance with the fee schedule of the depository bank that is considered to be the “First Filer”. The fees to be charged for any particular un-sponsored dividend event will be disclosed in the Important Notice that is published by the “First Filer”. BNY Mellon takes no responsibility for the level of fees charged by any other depository bank.

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PLEASE REFER TO THE DEPOSITORY TRUST COMPANY (“DTC”) IMPORTANT NOTICE FOR THE SPECIFIC DIVIDEND EVENT WHICH INCLUDES A DETAILED DESCRIPTION OF THE DOCUMENTATION THAT IS REQUIRED.

BNY Mellon – Tax Reclamation Fees and Market Descriptions

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