

Tax Reclamation Fees and Market Descriptions

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	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED
AUSTRALIA	N/A	N/A	N/A	N/A	N/A	N/A	Up to 0.0075	Certificate of Residency/ 6166/ Exemption Letter With Other Supporting Docs
AUSTRIA	N/A	N/A	N/A	N/A	N/A	N/A	Up to 0.0075	Certificate of Residency/6166 - 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 0.0075	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
CZECH REPUBLIC	Up to 0.0075	Certificate of Residency/ 6166/ Declaration of Ownership	Up to 0.0075	Certificate of Residency/ 6166/ Declaration of Ownership	N/A	N/A	Up to 0.0075	Certificate of Residency/ 6166/ Declaration of Ownership
DENMARK	N/A	N/A	N/A	N/A	N/A	N/A	Up to 0.0075	Certificate of Residency/ 6166/ Form 6.020/ 6.003/ Power of Attorney- With Other Supporting Docs
FINLAND	Up to 0.005	DTC Election	Up to 0.0075	Certificate of Residency/ 6166/ Form VEROH 6160/ 63 E/ Power of Attorney - With Other Supporting Docs	Up to 0.0075	Certificate of Residency/ 6166/ Form VEROH 6160/ 63 E/ Power of Attorney - With Other Supporting Docs	Up to 0.0075	Certificate of Residency/ 6166/ Form VEROH 6160/ 63 E/ Power of Attorney - With Other Supporting Docs
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	N/A	N/A	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	N/A	N/A	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	N/A	N/A	N/A	N/A	Up to 0.01	6166/ Pension Declaration/ German Tax Form/ Exhibit 5 — Zusatzklärung USA - With Other Supporting Docs	Up to 0.01	Certificate of Residency/ 6166/ Pension Declaration/ German Tax Form/ Exhibit 5 - Zusatzklärung 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	N/A	N/A
IRELAND	N/A	N/A	Up to 0.005	N/A	N/A	N/A	Up to 0.01	Non-Resident V2 or V3/ Dividend Withholding Tax Form/ Power of Attorney

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	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED
ITALY	N/A	N/A	N/A	N/A	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	N/A	N/A	Up to 0.01	Certificate of Residency/ 6166/ Power of Attorney/ Exemption Letter/ Pension Declaration-With Other Supporting Docs
KAZAKHSTAN	N/A	N/A	N/A	N/A	Up to 0.005	Certificate of Residency/ 6166/ Power of Attorney/ Copy of Passport/ Business Registration - With Other Supporting Docs	N/A	N/A
KOREA	Up to 0.005	Full Beneficial Owner Disclosure	Up to 0.005	Full Beneficial Owner Disclosure/ Registration No./ Exemption Letter	N/A	N/A	Up to 0.0075	Certificate of Residency/ 6166/ Power of Attorney/ Exemption Letter - With Other Supporting Docs
NEW ZEALAND	N/A	N/A	N/A	N/A	Up to 0.0075	Name of Beneficial Owner/ Exemption Letter - With Other Supporting Docs	Up to 0.01	Name of Beneficial Owner/ Exemption Letter - With Other Supporting Docs
NETHERLANDS	N/A	N/A	Up to 0.0075	6166/ Full Beneficial Owner Disclosure	Up to 0.0075	Certificate of Residency/ Div16/ Dutch Tax Form - With Other Supporting Docs	Up to 0.0075	Certificate of Residency/ Div16/ Dutch Tax Form - With Other Supporting Docs
NORWAY	Up to 0.005	DTC Election	N/A	N/A	Up to 0.0075	DTC Tax Elections/ Withholding Adjustment Letter	Up to 0.0075	Certificate of Residency/ 6166/ Power of Attorney/ Tax Form - With Other Supporting Docs
PORTUGAL	Up to 0.0035	Full Beneficial Owner Disclosure	N/A	N/A	Up to 0.0085	Certificate of Residency/ 6166/ Form Mod 21/ 22.Rfi/ Beneficiary Disclosure Form - With Other Supporting Docs	Up to 0.0085	Certificate of Residency/ 6166/ Form Mod 21/ 22.Rfi/ Beneficiary Disclosure Form - With Other Supporting Docs
RUSSIA	Up to 0.005	Summary Disclosure/ Country of Residence/ Entity Type/ Article Number	Up to 0.005	Summary Disclosure/ Country of Residence/ Beneficial Owner Name/ Entity Type/ Article Number	Up to 0.005	Summary Disclosure/ Country of Residence/ Entity Type/ Article Number	Up to 0.01	Certificate of Residency/ 6166/ Form 1012 Dt/ Chain of Statements Confirming Holding/ Document Confirming Clients Status As Final Beneficial Owner of Income - 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 0.0075	Dividend Tax Declaration and Full Beneficial Owner Disclosure	Up to 0.01	Dividend Tax Declaration - With Other Supporting Docs
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	Up to 0.005	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

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	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED	FEE	DOC REQUIRED
SPAIN	N/A	N/A	N/A	N/A	N/A	N/A	Up to 0.0075	Certificate of Residency/ 6166/ Power of Attorney/ Tax Form - With Other Doc
SWEDEN	Up to 0.005	Full Beneficial Owner Disclosure/ Form SKV 3740	Up to 0.0075	Certificate of Residency/ 6166/ Full Beneficial Owner Disclosure/ Form SKV 3740 and Pension Attestation	Up to 0.075	Certificate of Residency/ 6166/ Full Beneficial Owner Disclosure/ Form SKV 3740	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	N/A	N/A	Up to 0.01	Certificate of Residency/ 6166/ Power of Attorney/ Swiss Tax Form - With Other Supporting Docs

VOUCHER PROCESS				
COUNTRY	FEE	DOC REQUIRED FROM BENEFICIAL OWNER'S CUSTODIAN	DOC PROVIDED BY BNY MELLON	DOC PROVIDED BY LOCAL TAX AGENT
RUSSIA	Up to 0.005	Non-Disclosure, Indemnification and Fee Agreement (NDA); Complete Chain of Payment (DTC Eligible Issue: DTC Broker -> ICSD or Any Intermediary -> Beneficial Owner) or (GDR Program: ISCD -> Any Intermediary -> Beneficial Owner)	NDA; Representation Letter; Tax Voucher; Deposit Agreement	Payment Order Confirming Payment of Tax to the Russian Budget; Payment Order Confirming Dividend Payment to BNY Mellon; Extract From Tax Calculation; Extract From Custody Account Confirming BNY Mellon is the Record Date Holder of the Underlying Shares
BRAZIL	Up to 0.005	Non-Disclosure, Indemnification and Fee Agreement (NDA); Complete Chain of Payment (DTC Broker -> ICSD or Any Intermediary -> Beneficial Owner)	NDA; Representation Letter; Tax Voucher; Deposit Agreement	Undefined
CHILE	Up to 0.005	Non-Disclosure, Indemnification and Fee 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 BNY Mellon; Form 50 Confirming the Tax Withheld; Form 1921 (Annual Declaration of Tax Paid by Non-Residents)
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				

PLEASE CONTACT:

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