

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/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED
<b>AUSTRALIA</b>		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/EXEMPTION LETTER WITH OTHER SUPPORTING DOCs
<b>AUSTRIA</b>		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/FORM ZS-RE1/FORM ZS-RE1A - WITH OTHER SUPPORTING DOCs
<b>BELGIUM</b>	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
<b>CHILE</b>		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166		NOT AVAILABLE
<b>CZECH REPUBLIC</b>	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
<b>DENMARK</b>		NOT AVAILABLE		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.0075	CERTIFICATE OF RESIDENCY/6166/ CERTIFICATE OF PAYMENT/ POWER OF ATTORNEY- WITH OTHER SUPPORTING DOCs
<b>FINLAND</b>	UP TO 0.005	DTC ELECTION		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

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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
<b>FRANCE SPONSORED</b>	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
<b>FRANCE UNSPONSORED</b>	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
<b>GERMANY</b>		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.01	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
<b>INDONESIA</b>	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
<b>IRELAND</b>		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
<b>ITALY</b>		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
<b>JAPAN</b>	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

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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
<b>KAZAKHSTAN</b>		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
<b>KOREA</b>	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
<b>NETHERLANDS</b>		NOT AVAILABLE	UP TO 0.0075	IRS 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
<b>NORWAY</b>	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
<b>PORTUGAL</b>	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
<b>RUSSIA</b>	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
<b>SOUTH AFRICA</b>	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

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	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED	FEE/PER DS	DOC REQUIRED
<b>SLOVENIA</b>		NOT AVAILABLE		NOT AVAILABLE	UP TO 0.01 EURO	SUMMARY DISCLOSURE/FORM- KID09/ CERTIFICATE OF RESIDENCY/ POWER OF ATTORNEY FROM B/O TO CUSTODIAN/ CREDIT ADVICE	UP TO 0.01 EURO	SUMMARY DISCLOSURE/FORM- KID09/ CERTIFICATE OF RESIDENCY/ POWER OF ATTORNEY FROM B/O TO CUSTODIAN/ CREDIT ADVICE
<b>SPAIN (BBVA ONLY)</b>	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
<b>SPAIN</b>		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
<b>SWEDEN</b>	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
<b>SWITZERLAND</b>	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
<b>TAIWAN</b>		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

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VOUCHER PROCESS				
COUNTRY	FEE	DOC REQUIRED FROM BENEFICIAL OWNER'S CUSTODIAN	DOC PROVIDED BY BNY MELLON	DOC PROVIDED BY LOCAL TAX AGENT
<b>RUSSIA</b>	UP TO 0.005	NON DISCLOSURE AGREEMENT ("NDA"); COMPLETE CHAIN OF PAYMENT (DTC ELIGIBLE ISSUE: DTC BROKER ->ICSD OR ANY INTERMEDIARY -> BENEFICIAL OWNER) OR (GDR PROGRAM: ICSD ->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 BNYM; EXTRACT FROM TAX CALCULATION; EXTRACT FROM CUSTODY ACCOUNT CONFIRMING BNYM IS THE RECERTIFICATE OF RESIDENCY DATE HOLDER OF THE UNDERLYING SHARES
<b>BRAZIL</b>	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	UNDEFINED
<b>CHILE</b>	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)
<b>POLAND</b>	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;

**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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