

Should you have shares in a number of Companies, please attach a list of those Companies to this form.

Shareholder Reference Number

Dividend Withholding Tax (DWT) Universal Declaration Form

(as provided for by Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997-“the Act”)

EXEMPTION FROM DWT FOR CERTAIN CATEGORIES IN RESPECT OF RELEVANT DISTRIBUTIONS MADE IN ACCORDANCE WITH THE ACT.

THIS DECLARATION IS BEING MADE BY OR ON BEHALF OF: (Please tick as appropriate. Please Ensure that you complete this section)

- | | | |
|--|--|---|
| <p><input type="checkbox"/> A An Irish Resident Company - (Refer to Part A of this Form)</p> <p><input type="checkbox"/> B A Qualifying Employee Share Ownership Trust - (Refer to Part B of this Form)</p> <p><input type="checkbox"/> C A Pension Scheme - (Refer to Part C of this Form)</p> <p><input type="checkbox"/> D A Collective Investment Undertaking - (Refer to Part D of this Form)</p> <p><input type="checkbox"/> E A Charity - (Refer to Part E of this Form)</p> <p><input type="checkbox"/> F A Body established for the promotion of Athletic or Amateur Games or Sports - (Refer to Part F of this Form)</p> | <p><input type="checkbox"/> G Special Portfolio Investments Accounts - (Refer to Part G of this Form)</p> <p><input type="checkbox"/> H A Qualifying Fund Manager in relation to an Approved Retirement Fund (ARF) or an Approved Minimum Retirement Fund (AMRF) - (Refer to Part H of this Form)</p> <p><input type="checkbox"/> I A Qualifying Savings Manager in relation to a Special Savings Incentive Account (SSIA) - (Refer to Part I of this Form)</p> <p><input type="checkbox"/> J Persons entitled to exemption from income tax under Schedule F by virtue of Section 172C(2)(da)(i) of the Act - (Refer to Part J of this Form)</p> | <p><input type="checkbox"/> K A Qualifying Non-Resident Individual - (Refer to Part K of this Form)</p> <p><input type="checkbox"/> L A Qualifying Non-Resident Company - (Refer to Part L of this Form)</p> <p><input type="checkbox"/> M A Qualifying Non-Resident Person (not being a company) - (Refer to Part M of this Form)</p> |
|--|--|---|

Please forward the completed form to:

Computershare Investor Services (Ireland) Limited, Heron House, Corrig Road, Sandyford Industrial Estate, Dublin 18, Ireland
 T + 353 1 2163100, F + 353 1 2163151, E #icsdbnmailroom@computershare.ie

Please complete this section if the Declaration is being made by a **Company resident in Ireland.**

PART A

Name of Company: _____

Address of Company: _____

Irish tax reference number for the Company _____

- I declare that, at the time of making this declaration, the above-named company is beneficially entitled to the relevant distributions in respect of which this declaration is made, thereby being an “excluded person” for the purposes of Chapter 8A of Part 6 of the Act.
- I undertake that, in the event that the above-named company ceases to be an “excluded person” I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title:-(Mr./Ms. etc.) _____

Print Name for Signatory here: _____

Relationship to the above-named company: _____ Date: ____/____/____

IMPORTANT: This declaration must be signed by the company secretary or other authorised officer, or by a person who holds power of attorney from the company. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a
Qualifying Employee Share Ownership Trust resident in Ireland.

PART B

Name of Trust: _____

Address of Trust: _____

Irish tax reference number for the Trust: _____

- I declare that, the above-named Trust is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a Qualifying Employee Share Ownership Trust within the meaning of *Chapter 8A of Part 6 of the Act*, thereby being an “excluded person” for the purposes of that Chapter.
- I further declare that, at the time of making this declaration, the relevant distributions in respect of which the declaration is made will form part of the income of the Qualifying Employee Share Ownership Trust, and will be applied in accordance with the provisions of *paragraph 13 of Schedule 12 to the Act*.
- I undertake that, in the event that the above-named Trust ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name for Signatory here: _____

Relationship to the above-named Trust: _____ Date: / / _____

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name for Signatory here: _____

Relationship to the above-named Trust: _____ Date: / / _____

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name for Signatory here: _____

Relationship to the above-named Trust: _____ Date: / / _____

IMPORTANT: This declaration must be signed by the trustees of the Trust or other authorised officer(s), or by a person who holds power of attorney from the Trust. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by
a Pension Scheme resident in Ireland.

PART C

Name of Pension Scheme: _____

Pension Scheme Address: _____

Irish tax reference number for this Pension Scheme: _____

- I declare that, at the time of making this declaration, the above-named pension scheme is beneficially entitled to the relevant distributions in respect of which this declaration is made, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act* and I certify that the information contained in this declaration is true and correct.
- I undertake that, in the event that the above-named pension scheme ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title:-(Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named pension scheme (see below): _____ Date: / / _____

IMPORTANT:

This declaration must be signed by:-

- the **administrator** (*within the meaning of Section 770 of the Act*) in the case of an **exempt approved scheme** (*within the meaning of Section 774 of the Act*), or
- the **person lawfully carrying on in Ireland the business of granting annuities on human life with whom the contract is made** in the case of a retirement annuity contract to which *Section 784 or 785 of the Act* applies, or
- the **trustees of a trust scheme** to which *Section 784 or 785 of the Act* applies, or
- a **person who holds power of attorney** from the pension scheme. Where appropriate, a copy of the power of attorney should be furnished to support this declaration.

Should you have shares in a number of Companies, please attach a list of those Companies to this form.

Please complete this section if the Declaration is being made by a **Collective Investment Undertaking (CIU) resident in Ireland.**

PART D

Name of CIU: _____

Address of CIU: _____

Irish tax reference number for the CIU: _____

- I declare that, at the time of making this declaration, the above-named body is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a Collective Investment Undertaking within the meaning of Chapter 8A of Part 6 of the Act, thereby being an "excluded person" for the purposes of that Chapter.
- I undertake that, in the event that the above-named body ceases to be an "excluded person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named CIU (see below): _____

Date: / /

IMPORTANT: This declaration must be signed by an authorised officer of the CIU or by a person who holds power of attorney from the CIU. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a **Charity resident in Ireland**

PART E

Name of Charity: _____

Address of Charity: _____

Charity Exemption Number (CHY) as issued by the Revenue Commissioners: _____

- I declare that, at the time of making this declaration, the above-named charity is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in Section 172C(2)(e)(i) of the Act, thereby being an "excluded person" for the purposes of Chapter 8A of Part 6 of the Act.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made:
 - form part of the income of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or
 - are applicable to charitable purposes only, according to the rules or regulations established by statute, charter, decree, deed of trust or will, and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named charity ceases to be an "excluded person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named Charity (see below): _____

Date: / /

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named Charity (see below): _____

Date: / /

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named Charity (see below): _____

Date: / /

IMPORTANT: This declaration must be signed by the trustees or other authorised officers of a body of persons or trust established for charitable purposes only within the meaning of Sections 207 and 208 of the Act. Where the charity is a company, the declaration should be signed by the company secretary or other authorised officer. This declaration may also be signed by a person who holds power of attorney from the charity. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a **Body resident in Ireland, established for the promotion of Athletic or Amateur Games or Sports**

PART F

Name of Body: _____

Address of Body: _____

Sporting Body Exemption Number (GS) as issued by the Revenue Commissioners: _____

- I declare that, at the time of making this declaration, the above-named body is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in Section 172C(2)(f)(i) of the Act, thereby being an "excluded person" for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied for the sole purpose of promoting athletic or amateur games or sports and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named body ceases to be an "excluded person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.)

Print Name of Signatory here: _____

Relationship to the above-named Body (see below): _____ Date: / /

IMPORTANT: This declaration must be signed by an authorised officer of the body or by a person who holds power of attorney from the body. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a **Designated Broker resident in Ireland, operating a Special Portfolio Investment Account**

PART G

Name of Designated Broker: _____

Address of Designated Broker: _____

Irish tax reference number of the Designated Broker: _____

- I declare that, at the time of making this declaration, the above-named broker is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in Section 172C(2)(g)(i) of the Act, thereby being an "excluded person" for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as all or part of the relevant income or gains (within the meaning of *Section 838 of the Act*) of a special portfolio investment account and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named broker ceases to be an "excluded person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.)

Print Name of Signatory here: _____

Relationship to the above-named Broker (see below): _____ Date: / /

IMPORTANT: This declaration must be signed by an authorised officer of the broker or by a person who holds power of attorney from the broker. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Should you have shares in a number of Companies, please attach a list of those Companies to this form.

Please complete this section if the Declaration is being made by
**a Qualifying Fund Manager in relation to an Approved Retirement Fund (ARF)
 or an Approved Minimum Retirement Fund (AMRF)**

PART H

Name of Qualifying Fund Manager: _____

Address of Qualifying Fund Manager: _____

Irish tax reference number of the
Qualifying Fund Manager: _____

- I declare that, at the time of making this declaration, the above-named fund manager is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(ba)(I)* of the Act, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as income of an approved retirement fund or an approved minimum retirement fund.
- I undertake that, in the event that the above-named fund manager ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named fund manager: _____ Date: / / _____

IMPORTANT:

This declaration must be signed by the qualifying fund manager or by a person who holds power of attorney from the qualifying fund manager. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a **Qualifying Savings
 Manager in relation to a Special Savings Incentive Account (SSIA)**

PART I

Name of Qualifying Savings Manager: _____

Address of Qualifying Savings Manager: _____

Irish tax reference number of
the Qualifying Savings Manager: _____

- I declare that, at the time of making this declaration, the above-named savings manager is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(ba)(i)(II)* of the Act, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as income of a special savings incentive account.
- I undertake that, in the event that the above-named savings manager ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named savings manager: _____ Date: / / _____

IMPORTANT:

This declaration must be signed by the qualifying savings manager or by a person who holds power of attorney from the qualifying savings manager. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Please complete this section if the Declaration is being made by a **Person entitled
 to exemption from income tax under Schedule F by virtue of Section 172C(2)(da)(i) of the Act.**

PART J

Names of Person: _____

Address of Person: _____

Irish tax reference number of the Person: _____

- I declare that, at the time of making this declaration, the above-named person is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(da)(i)* of the Act, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I undertake that, in the event that the above-named person ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named person: _____ Date: / / _____

IMPORTANT:

This declaration must be signed by the declarant or by a person who holds power of attorney from the declarant. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

Exemption Declaration for a **Qualifying Non-Resident Individual**

PART K

1. TO BE COMPLETED BY THE DECLARANT (Joint holders must make a joint submission of a form for each holder)

Name: _____

Address: _____

Tax reference number in country of residence: _____

(Irish tax reference number, if any, should also be provided): _____

- I declare that the above named is beneficially entitled to the relevant distributions in respect of which this declaration is being made.
- I also declare that, at the time of making this declaration, the above named is a "qualifying non-resident person" for the purposes of *Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997*.
- In support of this declaration, I attach a certificate from the tax authorities of _____ (insert name of country) which confirms that the above named is resident in that country for the purposes of tax.
- I undertake that, in the event that the above named ceases to be a "qualifying non-resident person" I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____ Date: / / _____

Is this declaration signed under a Power of Attorney Y N

Part 1 of the form must be completed by the shareholder or by a person who holds power of attorney from the shareholder. Where appropriate, a copy of the power of attorney should be furnished and retained with this declaration

2. TO BE COMPLETED BY THE DECLARANT'S TAX AUTHORITY

I certify that the above-named individual is a resident of _____ (insert name of country) for the purposes of tax. The relevant tax reference number is _____

Signed: _____

Rank: _____

Date: _____

Official Stamp

IMPORTANT: Part 2 of the form must be completed by the tax authority of the country in which the declarant is resident for tax purposes. **It must then be returned to the declarant who must forward it to the paying company, qualifying intermediary or authorised withholding agent as appropriate.** Where it is not practical for the tax authority to use the certificate of residence provided above, a letter to the same effect from the tax authority will suffice, but a translation of such a letter into English must be provided.

Exemption Declaration for a **Qualifying Non-Resident Company**

PART L

1. TO BE COMPLETED BY THE DECLARANT:

Name of Company: _____

Address of Company: _____

Name of Country/Relevant Territory in which the Company is resident: _____

Tax reference number in country of residence: _____

- 1 In the case of a company within the meaning of section 172D(3)(b)(i) the name of the "relevant territory" (see note 5) in which the company is resident (see note 4(b):
- 2 In the case of a company within the meaning of section 172D(3)(b)(ii) the names of the relevant territory or names of the relevant territories in which the person or persons who control (within the meaning of section 172D(4)(a) whether directly or indirectly) the company is or are resident (see note 4(c):
- 3 In the case of a company within the meaning of section 172D(3)(b)(iii) the name and address of the relevant company/companies and the name and address of the recognised stock exchange on which the principal class of the shares of the company are substantially and regularly traded (see note 4(d):

Name and address of company: _____

Name and address of stock exchange: _____

- I declare that, at the time of making this declaration, the above-named company is beneficially entitled to the relevant distributions in respect of which this declaration is made.
- I also declare that, at the time of making this declaration, the above-named company is a "qualifying non-resident person" for the purposes of *Chapter 8A of Part 6 of the Act*.
- It has provided the relevant information requested under the provisions of section 172D(3) as appropriate on the form prescribed by the Irish Revenue to the relevant person.
- I also undertake to provide any further supporting documentation relating to the residency or control of the Company to the Revenue Commissions upon request.
- I undertake that, in the event that the above-named company ceases to be a "qualifying non-resident person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print Name of Signatory here: _____

Relationship to the above-named company: _____ Date: / / _____

Is this declaration signed under a Power of Attorney Y N

IMPORTANT: This declaration must be signed by the company secretary or other authorised officer, or by a person who holds power of attorney from the company. Where appropriate, a copy of the power of attorney should be furnished and retained with this declaration.

Should you have shares in a number of Companies, please attach a list of those Companies to this form.

Exemption Declaration for a Qualifying Non-Resident Body of Persons (not being a company)

PART M

PLEASE READ THE NOTES BELOW BEFORE COMPLETING THIS FORM

- Section 1 of the form must be completed by the declarant or by a person who holds power of attorney from the body of persons. Where appropriate, a copy of the power of attorney should be furnished in support of the declaration.
- Section 2 of the form must be completed by the tax authority of the country in which the body of persons, on whose behalf the declaration is being made, is resident for the purposes of tax. It must then be returned to the declarant who must forward it to the paying company, qualifying intermediary or authorised withholding agent as appropriate. Where it is not practical for the tax authority to use the certificate of residence provided, a letter to the same effect from the tax authority will suffice, but a translation of such a letter into English must be provided.
- Where the relevant distributions are to be received by a trust, a completed certificate (Section 3) must accompany this declaration, together with name and address information on the "settlers" and "beneficiaries" of the trust. However, it is important to note where trusts are concerned **that only non-resident discretionary trusts, which are resident in a relevant territory**, can obtain an exemption from DWT. In that circumstance, the trustee of the discretionary trust may make the declaration. The individual beneficiaries of a **non-resident bare trust**, where the beneficiaries are **resident in a relevant territory**, may obtain an exemption from DWT where:
 - the trustees of the trust have been authorised by the Revenue Commissioners to act as a Qualifying Intermediary, and
 - where an exemption declaration has been made to the Qualifying Intermediary by the beneficiaries, using **Part H** of this form.
- A "beneficiary", in relation to a trust, means any person (in this definition referred to as "the first-mentioned person") who, directly or indirectly, is beneficially entitled under the trust, or may, through the exercise of any power or powers conferred on any person or persons, reasonably expect to become so beneficially entitled, to income or capital or to have any income or capital applied for the benefit of the first-mentioned person or to receive any other benefits.
- A "settlor", in relation to a trust, includes any person who has provided or undertaken to provide assets or income directly or indirectly for the purposes of the trust.
- A "trust" is defined as any trust, disposition, settlement, covenant, agreement or arrangement established, made or entered into by one or more than one settlor, whereby:-
 - assets, which may or may not change from time to time in the course of the management of the trust, or
 - income, the source and nature of which may or may not also so change from time to time,
 beneficially owned by the settlor or settlers are or is vested in a person or persons (referred to as the "trustee" or "trustees") to be:-
 - either or both held and managed for,
 - paid over to, or
 - applied for the benefit of any beneficiary or beneficiaries, but **does not** include a pension fund, charity or undertaking for collective investment in transferable securities which is established or regulated under the law of any "relevant territory".

1. TO BE COMPLETED BY THE DECLARANT

Name of Body of Persons: _____

Address of Body of Persons: _____

Tax reference number in country of residence: _____

- I declare that, at the time of making this declaration, the above-named body of persons is beneficially entitled to the relevant distributions in respect of which this declaration is made.
- I also declare that, at the time of making this declaration, the above-named body of persons is a "qualifying non-resident person" for the purposes of Chapter 8A of the Act.
- In support of this declaration, I attach a certificate from the tax authorities of _____ (insert name of country) which confirms that the above-named body of persons is resident in that country for the purposes of tax.
- I attach a completed certificate (**Section 3** overleaf) (delete if not applicable - see **Part C Notes**).
- I undertake that, in the event that the above-named body of persons ceases to be a "qualifying non-resident person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title:-(Mr./Ms. etc.)

Print Name of Signatory here: _____

Relationship to the above-named company: _____ Date: / /

Section 1 of the form must be completed by the Declarant or by a person who holds power of attorney from the body of persons. Where appropriate, a copy of the power of attorney should be furnished and retained with this declaration.

Is this declaration signed under a Power of Attorney Y N

2. TO BE COMPLETED BY THE DECLARANT'S TAX AUTHORITY

I certify that the above named body of persons is a resident in _____ (insert name of country) for the purposes of tax. The relevant tax reference number is _____

Signed: _____

Rank: _____ Date: / /

Official Stamp

IMPORTANT: Please return this form to the declarant

PART M (II): 3. Certification to accompany an exemption declaration to be made by a Qualifying Non-Resident Body of Persons (not being a company) where that body of persons is a discretionary trust.

**BOTH PARTS OF THIS CERTIFICATE MUST BE COMPLETED
(A) TO BE COMPLETED BY THE TRUSTEES**

Name of Trust: _____

Address of Trust: _____

- I/we declare that the above-named trust is a discretionary trust and that it is not a bare trust.
- I/we furnish, on a separate document, the names and addresses of the "settlers" and "beneficiaries" (as defined in the Act) of the above-named trust.
- I/we undertake to provide the Revenue Commissioners with such other information as they may require for the purposes of the Act.

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.)

Print Name of Signatory here: _____ Date: / / _____

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.)

Print Name of Signatory here: _____ Date: _____

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.)

Print Name of Signatory here: _____ Date: / / _____

(B) TO BE COMPLETED BY THE REVENUE COMMISSIONERS

I certify that the Revenue Commissioners have noted the information provided at A above

Signed: _____

Rank: _____ Date: / / _____

Official Stamp

NOTES COMMON TO ALL DECLARANTS

NOTES

- An "excluded person" may receive relevant distributions from companies resident in Ireland without the deduction of DWT where the excluded person is beneficially entitled to the relevant distributions and where a declaration has been made to the "relevant person". An "excluded person" includes:-
 - A Company resident in Ireland
 - A Qualifying Employee Share Ownership Trust resident in Ireland
 - A Pension Scheme resident in Ireland
 - A Collective Investment Undertaking resident in Ireland
 - A Charity resident in Ireland
 - A Body resident in Ireland, established for the promotion of Athletic or Amateur Games or Sports
 - A Designated Broker resident in Ireland, who deals with Special Portfolio Investment Accounts
 - A Qualifying Fund Manager in relation to an Approved Retirement Fund or an Approved Minimum Retirement Fund
 - A Qualifying Savings Manager in relation to a Special Savings Investment Account
 - Persons entitled to exemption from income tax under Schedule F by virtue of Section 172(2)(da)(i) of the Act
- A "relevant person" is defined as:
 - a company resident in Ireland which makes a relevant distribution directly to the person beneficially entitled to the distribution;
 - a qualifying intermediary, where the relevant distribution has been made indirectly to the person beneficially entitled to the distribution via that qualifying intermediary;
 - in addition, where relevant distributions are made via an authorised withholding agent, that agent effectively steps into the shoes of the company, and is the "relevant person" in relation to the distributions.
- An exemption from DWT can only be obtained where a completed declaration has been given to the "relevant person". If the declarant is dealing directly with the Irish paying company, please forward this completed declaration to that paying company. If the declarant is making this declaration via a qualifying intermediary or an authorised withholding agent, please return the completed declaration to that intermediary or agent.
- A "qualifying non-resident person" may receive relevant distributions from companies resident in Ireland without the deduction of DWT where such qualifying non-resident person is beneficially entitled to the relevant distributions and where a declaration has been made to the "relevant person". A "qualifying non-resident person" would include:
 - an **individual** who is neither resident nor ordinarily resident for the purposes of tax in Ireland and who is resident for the purposes of tax in a "relevant territory"
 - a company which is resident in a "relevant territory", and which is not under the control, whether directly or indirectly, of a person or persons who is/are resident for the purposes of tax in Ireland.
 - a **company** which is ultimately controlled, whether directly or indirectly, by a person or persons who is/are resident for the purposes of tax in a "relevant territory"

"Control" is defined in Section 172D(3A) to (6) of the Taxes Consolidation Act, 1997, as amended. The key factors in determining "control" in this context are whether any person(s) possess, are entitled to acquire, or will be entitled to acquire at a future date:

 - the greater part of the share capital or issued share capital of the Company; or
 - the greater part of the voting power in the Company; or
 - the greater part of the distributable income of the Company;
 - or the greater part of the right to assets of the Company on a winding up.

On the basis that amounts in excess of 50% equate to "the greater part of" ownership of a particular item, it is reasonable to apply the above tests with a view to establishing whether more than 50% of share capital, issued share capital, voting power, distributable income or assets on a winding up are currently possessed, or may in future be possessed (based on current shareholder rights), by any person(s).

 - a company, the principal class of shares of which,
 - of a company of which it is a 75 per cent subsidiary, or
 - where the company is wholly owned by 2 or more companies, of each of those companies, is substantially and regularly traded on a recognised stock exchange in a "relevant territory", or on such other stock exchange as may be approved of by the Minister for Finance for the purposes of Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997.
 - an unincorporated body of persons, such as a charity or a superannuation fund, which is resident for the purposes of tax in a "relevant territory"
- A "relevant territory" is defined as:
 - a country (other than Ireland) which is a member of the European Union or,
 - a country with which Ireland has a Double Taxation Agreement.

For up-to-date information on the countries with which Ireland has a Double Taxation Agreement, please consult the Revenue website at <http://www.revenue.ie/en/practitioner/law/tax-treaties.html>. Alternative, you can also consult DWT Section, Office of the Revenue Commissioners, Government Offices, Nenagh, Co. Tipperary, Ireland. Tel. + 353 67 44000 /fax:- + 353 67 33822 / e-mail: - info@dwt.revenue.ie
- The Revenue Commissioners maintain a list of qualifying intermediaries and authorised withholding agents. If you want to find out whether the intermediary you wish to use in relation to relevant distributions has been authorised by the Revenue Commissioners for the purposes of the Act, please contact please consult the Revenue website at <http://www.revenue.ie/en/tax/dwt/authorised-qualifying-intermediaries.html> or contact the DWT Section.

NOTE: This blank form may be photocopied for use in relation to subsequent declarations. However, in all cases, declarations must be signed and dated by the declarant in ink to establish that the declaration is original (Please also retain a copy of this form when completed, as it may assist you in claiming a refund of DWT deducted in certain circumstances).