

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	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
<b>Australia</b>	N/a	Not Available	N/a	Not Available	N/a	Not Available	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM ZS-RE1</li> <li>FORM ZS-RE1A</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Austria</b>	N/a	Not Available	N/a	Not Available	N/a	Not Available	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>EXEMPTION LETTER</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Belgium</b>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV 276</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>AUTHORIZATION LETTER</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV 276</li> <li>ANNEX26</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV 276</li> <li>ANNEX 26</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV 276</li> <li>ANNEX 26</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Chile</b>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> </ul>	Up to 0.01	NOT AVAILABLE	N/a	NOT AVAILABLE
<b>Czech Republic</b>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>DECLARATION OF OWNERSHIP</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>DECLARATION OF OWNERSHIP</li> </ul>	N/a	NOT AVAILABLE	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>DECLARATION OF OWNERSHIP</li> </ul>

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	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
<b>Denmark</b>	N/a	Not Available	N/a	Not Available	N/a	Not Available	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>CERTIFICATE OF PAYMENT</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Finland</b>	N/a	Not Available	N/a	Not Available	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM VEROH 6160E</li> <li>6063E</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM VEROH 6160E</li> <li>6063E</li> <li>POWER OF ATTORNEY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>France</b>	Up to 0.0125	FULL BENEFICIAL OWNER DISCLOSURE	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM 5000-EN APPENDIX B.1</li> <li>APPENDIX F</li> <li>APPENDIX B.2</li> <li>APPENDIX D1 OR D2</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	N/a	NOT AVAILABLE	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM 5000-EN</li> <li>APPENDIX B.1</li> <li>APPENDIX F</li> <li>APPENDIX B.2</li> <li>APPENDIX D1 OR D2</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Germany</b>	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.015	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>PENSION DECLARATION/ GERMAN TAX FORM</li> <li>EXHIBIT 5 - ZUSATZERKLÄRUNG USA</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0175	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>PENSION DECLARATION</li> <li>GERMAN TAX FORM</li> <li>EXHIBIT 5 - ZUSATZERKLÄRUNG USA</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>

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	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
Indonesia	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY/6166</li> <li>/FORM DGT-1 OR DGT-2</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DGT-1 OR DGT-2</li> <li>EXEMPTION LETTER</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DGT-1 OR DGT-2</li> <li>EXEMPTION LETTER</li> </ul>	N/a	NOT AVAILABLE
Ireland	N/a	NOT AVAILABLE	Up to 0.01	DTC ELECTION ONLY	N/a	NOT AVAILABLE	Up to 0.0125	<ul style="list-style-type: none"> <li>NON-RESIDENT V2 OR V3</li> <li>DIVIDEND WITHHOLDING TAX FORM</li> <li>POWER OF ATTORNEY</li> </ul>
Italy	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV_09.01</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM DIV_09.01</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Japan	Up to 0.01	FULL BENEFICIAL OWNER DISCLOSURE	Up to 0.01	FULL BENEFICIAL OWNER DISCLOSURE	N/a	NOT AVAILABLE	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>EXEMPTION LETTER</li> <li>PENSION DECLARATION</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Kazakhstan	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.005	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>COPY OF PASSPORT</li> <li>BUSINESS REGISTRATION</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	N/a	NOT AVAILABLE

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Country	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
Korea	Up to 0.0075	FULL BENEFICIAL OWNER DISCLOSURE	Up to 0.0075	<ul style="list-style-type: none"> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>REGISTRATION NO.</li> <li>EXEMPTION LETTER</li> </ul>	N/a	NOT AVAILABLE	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>EXEMPTION LETTER</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Netherlands	N/a	NOT AVAILABLE	Up to 0.01	<ul style="list-style-type: none"> <li>FORM 6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Norway	Up to 0.0075	<ul style="list-style-type: none"> <li>BO CONFIRMATION</li> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>NTA PRE-APPROVAL</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>BO OR EEA CONFIRMATION</li> <li>CERTIFICATE OF RESIDENCY</li> </ul>	Up to 0.0075	<ul style="list-style-type: none"> <li>BO OR EEA CONFIRMATION</li> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> </ul>	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>TAX FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Portugal	Up to 0.0075	FULL BENEFICIAL OWNER DISCLOSURE	N/a	NOT AVAILABLE	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM MOD 21.RFI</li> <li>BENEFICARY DISCLOSURE FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FORM MOD 22.RFI</li> <li>BENEFICARY DISCLOSURE FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
South Africa	Up to 0.01	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 AND FULL BENEFICIAL OWNER DISCLOSURE	Up to 0.0125	<ul style="list-style-type: none"> <li>DIVIDEND TAX DECLARATION</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>

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	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
<b>Slovenia</b>	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.01 EURO	<ul style="list-style-type: none"> <li>SUMMARY DISCLOSURE</li> <li>FORM-KIDO9</li> <li>CERTIFICATE OF RESIDENCY</li> <li>POWER OF ATTORNEY FROM B/O TO CUSTODIAN</li> <li>CREDIT ADVICE</li> </ul>	Up to 0.01 EURO	<ul style="list-style-type: none"> <li>SUMMARY DISCLOSURE</li> <li>FORM-KIDO9</li> <li>CERTIFICATE OF RESIDENCY</li> <li>POWER OF ATTORNEY FROM B/O TO CUSTODIAN</li> <li>CREDIT ADVICE</li> </ul>
<b>Spain (BBVA Only)</b>	Up to 0.0017	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> </ul>	Up to 0.0017	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0017	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>TAX FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>TAX FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
<b>Spain</b>	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.0075	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>TAX FORM</li> <li>WITH OTHER DOCs</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY/TAX FORM</li> <li>WITH OTHER DOC</li> </ul>
<b>Sweden</b>	Up to 0.0075	<ul style="list-style-type: none"> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>FORM SKV3740</li> </ul>	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>FORM SKV3740 AND PENSION ATTESTATION</li> </ul>	Up to 0.01	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> <li>FORM SKV3740</li> </ul>	Up to 0.0125	CERTIFICATE OF RESIDENCY/6166 AND PAYMENT ADVICE/POWER OF ATTORNEY - WITH OTHER SUPPORTING DOCs

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	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required	Fee Per DS	Documents required
Switzerland	Up to 0.0125	<ul style="list-style-type: none"> <li>6166 (FOR CERTAIN ENTITIES)</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> </ul>	Up to 0.0125	<ul style="list-style-type: none"> <li>6166</li> <li>FULL BENEFICIAL OWNER DISCLOSURE</li> </ul>	N/a	NOT AVAILABLE	Up to 0.015	<ul style="list-style-type: none"> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>POWER OF ATTORNEY</li> <li>SWISS TAX FORM</li> <li>WITH OTHER SUPPORTING DOCs</li> </ul>
Taiwan	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	N/a	NOT AVAILABLE	Up to 0.01	<ul style="list-style-type: none"> <li>BNYM DISCLAIMER</li> <li>CERTIFICATE OF RESIDENCY</li> <li>6166</li> <li>CLAIM LETTER</li> <li>CERTIFICATION OF PAYMENT</li> <li>ISSUER'S INCOME TAX STATEMENT</li> <li>CUSTODIAL PROOF OF PAYMENT</li> </ul>

## 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	<ul style="list-style-type: none"> <li>• NON DISCLOSURE AGREEMENT (NDA)</li> <li>• COMPLETE CHAIN OF PAYMENT (DTC BROKER -&gt; ICSD OR ANY INTERMEDIARY -&gt; BENEFICIAL OWNER)</li> </ul>	<ul style="list-style-type: none"> <li>• NDA</li> <li>• REPRESENTATION LETTER</li> <li>• TAX VOUCHER</li> <li>• DEPOSIT AGREEMENT</li> </ul>	<ul style="list-style-type: none"> <li>• DIVIDEND PAYMENT CONFIRMATION TO BNYM</li> <li>• FORM 50 CONFIRMING THE TAX WITHHELD</li> <li>• FORM 1921 (ANNUAL DECLARATION OF TAX PAID BY NON-RESIDENTS)</li> </ul>
Poland	Up to 0.005	<ul style="list-style-type: none"> <li>• NON DISCLOSURE AGREEMENT (NDA)</li> <li>• COMPLETE CHAIN OF PAYMENT (DTC BROKER -&gt; ICSD OR ANY INTERMEDIARY -&gt; BENEFICIAL OWNER)</li> </ul>	<ul style="list-style-type: none"> <li>• NDA</li> <li>• REPRESENTATION LETTER</li> <li>• TAX VOUCHER</li> <li>• DEPOSIT AGREEMENT</li> </ul>	<ul style="list-style-type: none"> <li>• DIVIDEND PAYMENT CONFIRMATION TO BNYM</li> <li>• FORM IFT-2R CONFIRMING THE TAX WITHHELD</li> </ul>
Russia	Up to 0.005	<ul style="list-style-type: none"> <li>• NON DISCLOSURE AGREEMENT (NDA)</li> <li>• COMPLETE CHAIN OF PAYMENT (DTC BROKER -&gt; ICSD OR ANY INTERMEDIARY -&gt; BENEFICIAL OWNER)</li> </ul>	<ul style="list-style-type: none"> <li>• NDA</li> <li>• REPRESENTATION LETTER</li> <li>• TAX VOUCHER</li> <li>• DEPOSIT AGREEMENT</li> </ul>	N/A
Slovenia	Up to 0.005	<ul style="list-style-type: none"> <li>• NON DISCLOSURE AGREEMENT (NDA)</li> <li>• COMPLETE CHAIN OF PAYMENT (DTC BROKER -&gt; ICSD OR ANY INTERMEDIARY -&gt; BENEFICIAL OWNER)</li> </ul>	<ul style="list-style-type: none"> <li>• NDA</li> <li>• REPRESENTATION LETTER</li> <li>• TAX VOUCHER</li> <li>• DEPOSIT AGREEMENT</li> </ul>	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. The "First Filer" is the depository bank that filed the first Form F-6 for a program with the U.S. Securities and Exchange Commission ("SEC"). In the event the actual First Filer does not have DRs outstanding for a program, the next depository bank who filed a Form F-6 with the SEC and has DRs outstanding will be deemed to be the First Filer for these purposes. The First Filer, either actual or deemed (as applicable), will be the depository bank that issues the Important Notice for any tax relief event.

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.

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