

Tax Reclamation Fees and Market Descriptions

COUNTRY	TIER 1		TIER 2		TIER 3		TIER 4	
	(Relief at Source Favorable/ Double Taxation Treaty Rate)		(Relief at Source Exempt/ Gross Rate)		(Quick Refund)		(Long Form)	
	FEE/ PER DS	DOC REQUIRED	FEE/ PER DS	DOC REQUIRED	FEE/ PER DS	DOC REQUIRED	FEE/ PER 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		Not Available		Not Available	Up to 0.0075	Certificate of Residency/ 6166		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
EGYPT		Not Available		Not Available		Not Available	Up to 0.0075	Certificate of Residency/ Certificate of Beneficial Ownership/ Certificate of Payment/ Power of Attorney
FINLAND	Up to 0.005	DTC Election	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	Up to 0.0075	Certificate of Residency/ 6166/ Form VEROH 6160E/ 6063E/ 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		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	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

COUNTRY
INDONESIA
IRELAND
ITALY
JAPAN
KAZAKHSTAN
KOREA
NEW ZEALAND
NETHERLANDS
NORWAY
PORTUGAL
RUSSIA
SOUTH AFRICA

TIER 1	
(Relief At Source Favorable/ Double Taxation Treaty Rate)	
FEE/ PER DS	DOC REQUIRED
Up to 0.0075	Certificate of Residency/ 6166/ Form DGT-1 or DGT-2
	Not Available
	Not Available
Up to 0.005	Full Beneficial Owner Disclosure
	Not Available
Up to 0.005	Full Beneficial Owner Disclosure
	Not Available
	Not Available
Up to 0.005	DTC Election
Up to 0.0035	Full Beneficial Owner Disclosure
Up to 0.005	Summary Disclosure/ Country of Residence/ Entity Type/ Article Number
Up to 0.0075	Dividend Tax Declaration and Full Beneficial Owner Disclosure

TIER 2	
(Relief At Source Exempt/ Gross Rate)	
FEE/ PER DS	DOC REQUIRED
Up to 0.0075	Certificate of Residency/ 6166/ Form DGT-1 or DGT-2/ Exemption Letter
Up to 0.005	DTC Election Only
	Not Available
Up to 0.0075	Full Beneficial Owner Disclosure
	Not Available
Up to 0.005	Full Beneficial Owner Disclosure/ Registration No./ Exemption Letter
	Not Available
Up to 0.0075	6166/ Full Beneficial Owner Disclosure
	Not Available
	Not Available
Up to 0.005	Summary Disclosure/ Country of Residence/ Beneficial Owner Name/ Entity Type/ Article Number
Up to 0.0075	Dividend Tax Declaration and Full Beneficial Owner Disclosure

TIER 3	
(Quick Refund)	
FEE/ PER DS	DOC REQUIRED
Up to 0.0075	Certificate of Residency/ 6166/ Form DGT-1 or DGT-2/ Exemption Letter
	Not Available
Up to 0.0075	Certificate of Residency/ 6166/ Form Div_09.01 - With Other Supporting Docs
	Not Available
Up to 0.005	Certificate of Residency/ 6166/ Power of Attorney/ Copy of Passport/ Business Registration - With Other Supporting Docs
	Not Available
Up to 0.0075	Name of Beneficial Owner/ Exemption Letter - With Other Supporting Docs
Up to 0.0075	Certificate of Residency - With Other Supporting Docs
Up to 0.0075	DTC Tax Elections/ Withholding Adjustment Letter
Up to 0.0085	Certificate of Residency/ 6166/ Form Mod 21.RFI/ Beneficiary Disclosure Form - With Other Supporting Docs
Up to 0.005	Summary Disclosure/ Country of Residence/ Entity Type/ Article Number
Up to 0.0075	Dividend Tax Declaration and Full Beneficial Owner Disclosure

TIER 4	
(Long Form)	
FEE/ PER DS	DOC REQUIRED
	Not Available
Up to 0.01	Non-Resident V2 or V3/ Dividend Withholding Tax Form/ Power of Attorney
Up to 0.0075	Certificate of Residency/ 6166/ Form Div_09.01 - With Other Supporting Docs
Up to 0.01	Certificate of Residency/ 6166/ Power of Attorney/ Exemption Letter/ Pension Declaration-With Other Supporting Docs
	Not Available
Up to 0.0075	Certificate of Residency/ 6166/ Power of Attorney/ Exemption Letter - With Other Supporting Docs
Up to 0.01	Name of Beneficial Owner/ Exemption Letter - With Other Supporting Docs
Up to 0.0075	Certificate of Residency - With Other Supporting Docs
Up to 0.0075	Certificate of Residency/ 6166/ Power of Attorney/ Tax Form - With Other Supporting Docs
Up to 0.0085	Certificate of Residency/ 6166/ Form Mod 22.RFI/ Beneficiary Disclosure Form - With Other Supporting Docs
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
Up to 0.01	Dividend Tax Declaration - With Other Supporting Docs

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	(Relief At Source Favorable/ Double Taxation Treaty Rate)		(Relief At Source Exempt/ Gross Rate)		(Quick Refund)		(Long Form)	
	FEE/ PER DS	DOC REQUIRED	FEE/ PER DS	DOC REQUIRED	FEE/ PER DS	DOC REQUIRED	FEE/ PER DS	DOC REQUIRED
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
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 0.01	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		Not Available	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 CONTACT: Edris Royer Group Manager, Tax Reclamation BNY Mellon Depository Receipts 101 Barclay Street, 22nd Floor New York, NY 10286 Tel: +1 212 815 2135 Fax: +1 212 571 3050 edris.royer@bnymellon.com		Esther Su Specialist, Tax Reclamation BNY Mellon Depository Receipts 101 Barclay Street, 22nd Floor New York, NY 10286 Tel: +1 212 815 4133 Fax: +1 212 571 3050 esther.su@bnymellon.com	BNY Mellon is providing this information for general informational purposes only and provides no advice, recommendation or endorsement with respect to any company or securities. Nothing herein shall be deemed to constitute an offer to sell or a solicitation of an offer to buy securities. This notice does not constitute legal, tax or investment advice. BNY Mellon may update or amend this disclosure at any time without prior notice. Unsponsored 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 unsponsored 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	