

**1. What are Allergan ordinary share dividends?**

Allergan ordinary share dividends (“Dividends”) are payments, paid in US dollars out of Allergan’s profits, made by Allergan to you as a holder of Allergan’s ordinary shares.

The payment of Dividends is subject to applicable law, and may change from time to time depending on a wide range of market factors.

**2. How am I eligible to receive a Dividend?**

To receive a Dividend, you must hold ordinary shares of Allergan on the “record date” of that Dividend (see question 4 below). If your ordinary shares are beneficially held for you through DTC, and you purchase ordinary shares on or after the “ex-dividend” date in a particular quarter (see question 5 below), the Dividend payable in such quarter will be paid to the previous owner of the ordinary shares as the trade will not have settled by the record date, and the previous owner will still be showing on DTC’s register of holders as the owner of those shares on the record date.

**3. What are Allergan’s expectations regarding the timing and amount of Dividends?**

Allergan currently expects to pay a Dividend on a quarterly basis. Allergan aims to increase the amount of its Dividend annually.

The total amount that you receive in connection with a Dividend payment will depend on the number of ordinary shares you own on the “record date” of that Dividend (see question 4 below) and the amount of the Dividend that Allergan decides to pay on each ordinary share.

The payment of Dividends is at the discretion of Allergan’s Board of Directors, is dependent on the Company’s performance and may change from time to time depending on a wide range of market factors, and is subject to applicable law.

**4. What is the “record date”?**

The record date determines which ordinary shareholders will be entitled to any given Dividend. People who are registered as ordinary shareholders on the record date in a particular quarter (either as a holder of record or as a DTC holder) will be paid the Dividend payable in such quarter even if they have already sold all or some of their Allergan ordinary shares.

**5. What is the “ex-dividend” date?**

Each quarter before announcing a Dividend, a date is set upon which Allergan’s ordinary shares held through DTC will be sold without the purchaser of the shares receiving entitlement to that quarter’s Dividend. This is known as the “ex-dividend date”. If your ordinary shares are beneficially held for you through DTC, and you purchase an Allergan ordinary share before the ex-dividend date of a quarter, you are entitled to receive the Dividend for that quarter. If your ordinary shares are beneficially held for you through DTC, and you purchase Allergan ordinary shares on or after the ex-dividend date in a particular quarter, then the Dividend payable in such quarter will be paid to the previous owner as the trade will not have settled by the record date, and the previous owner will still be showing on DTC’s register of

holders as the owner of those shares on the record date. The ex-dividend date is currently two business days before the record date.

The ex-dividend date is not applicable to holders of record of Allergan's ordinary shares who do not hold their shares through DTC.

**6. Does Allergan have a dividend reinvestment plan?**

Currently, Allergan does not have a dividend reinvestment plan.

**7. How will the Dividend be paid?**

You will receive your Dividend payment by check. However, you can opt to receive your Dividend payment via direct deposit or wire transfer by registering at [www.computershare.com/investors](http://www.computershare.com/investors).

**8. What are the tax implications of receiving a Dividend?**

Irish income taxes can arise in respect of Dividends paid by Allergan.

A shareholder who is not resident or ordinarily resident in Ireland, and who is entitled to an exemption from Irish dividend withholding tax (DWT), generally has no liability to Irish income taxes on a Dividend from Allergan unless he or she holds his or her Allergan shares through a branch or agency in Ireland through which a trade is carried on.

A shareholder who is not resident or ordinarily resident in Ireland and who is not entitled to an exemption from DWT generally has no additional liability to Irish income taxes unless he or she holds his or her shares through a branch or agency in Ireland through which a trade is carried on. The DWT deducted by Allergan discharges such liability to Irish income taxes provided that the shareholder furnishes the statement of DWT imposed to the Irish Revenue Commissioners.

Irish resident or ordinarily resident shareholders may be subject to Irish tax, and in the case of individuals, the universal social charge and social insurance (PRSI) contributions on Dividends paid by Allergan. Such shareholders should consult their own tax advisor.

For U.S. taxpayers, the Dividend payment will qualify as a dividend for U.S. federal income tax purposes if it is made from Allergan's earnings and profits. We currently expect that the distribution will be made from earnings and profits, and therefore, qualify as a dividend (not a return of capital) for U.S. federal income tax purposes.

**9. Is any withholding tax payable on my Dividends?**

Any Dividends paid by Allergan will be subject to DWT at a rate of 20% unless an exemption applies under Irish domestic tax law and, in most cases, provided that Allergan has received certain relevant Irish Revenue Commissioners DWT forms ("DWT Forms") prior to payment of the dividend.

Dividends paid in respect of Allergan ordinary shares held by a U.S. resident through DTC will not be subject to DWT provided the address of the beneficial owner in the

records of the broker is recorded as being in the U.S., and the information has been transmitted to Allergan's qualifying intermediary- (Computershare Investor Services (Ireland) Limited). Dividends paid in respect of Allergan ordinary shares held by a U.S. resident outside of DTC will not be subject to DWT provided that the shareholder satisfies the conditions of one of the exemptions including the requirement to furnish a valid DWT Form, and in most cases, a U.S. certification of Tax Residency (Form 6166) to Allergan's transfer agent to confirm its U.S. residence and claim an exemption.

Allergan shareholders resident in other Relevant Territories (i.e. a Member State of the EU other than Ireland or a territory with which Ireland has signed a double tax treaty) may also be eligible for exemption from DWT on Dividends paid in respect of their Allergan ordinary shares provided they satisfy the conditions of one of the exemptions including the requirement to furnish valid DWT Forms to their brokers (in respect of such shares held through DTC) (and such broker has further transmitted the relevant information to Allergan's qualifying intermediary) or to Allergan's transfer agent (in respect of such shares held outside of DTC).

Most Irish resident or ordinarily resident shareholders (other than Irish resident companies that have furnished valid DWT Forms to their brokers or to Allergan's transfer agent as appropriate) will be subject to DWT in respect of Dividends paid by Allergan.

Other Allergan shareholders may be subject to DWT. DWT may be creditable for U.S. federal income tax purposes. Please consult your tax advisor for further details.

If any Allergan shareholders are exempt from DWT, but receive Dividends subject to DWT, such Allergan shareholders may apply for refunds of such DWT from the Irish Revenue Commissioners. To obtain the refund application, visit

<http://www.revenue.ie/en/tax/dwt/forms/dwt-claim-for-refund.pdf>

#### **10. What should I do if I lose my dividends confirmation statement?**

If you are a record holder, you can request a confirmation statement through our Transfer Agent Computershare at [www.computershare.com/investor](http://www.computershare.com/investor) or by calling (855) 807-3171 or (781) 575 4442.

If your shares are held beneficially through DTC, you must contact the individual bank or broker holding your shares.

#### **11. I still have questions about the Dividend. Where can I receive more information?**

**Please contact Allergan Investor Relations:**

Email: [investorrelations@allergan.com](mailto:investorrelations@allergan.com) Phone: +1 862 261 7488