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C1234567890 J N T



Tax ID certification on file: <Certified Y/N>

TOTAL SHARES 12345678901234

## Universal Declaration Form

### Dividend Withholding Tax (DWT)

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

PLEASE ENSURE THAT YOU COMPLETE THIS SECTION

Company(s) in which shares are held: \_\_\_\_\_

Shareholder reference number(s) e.g. C0000123456: \_\_\_\_\_

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

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)

K. A Qualifying Non-Resident Individual -  
 (Refer to Part K of this Form)

L. A Qualifying Non-Resident Company -  
 (Refer to Part L of this Form)

M. A Qualifying Non-Resident Person (not  
 being a company) -  
 (Refer to Part M of this Form)



5 D W T

A C T P



**PART K: Exemption Declaration for a Qualifying Non-Resident Individual**

**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 I am 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, I am a "qualifying non-resident person" for the purposes of *Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997*.
- In support of my declaration, I attach a certificate from the tax authorities of \_\_\_\_\_ (insert name of country) which confirms that I am resident in that country for the purposes of tax.
- I undertake that, in the event that I cease 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:- \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**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:- \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_



**IMPORTANT:** Part 1 of the form must be completed 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 the declaration.

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.

**PART L: Exemption Declaration for a Qualifying Non-Resident Company**

**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 "qualified 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 in support of this declaration.

**PLEASE ENSURE THAT YOU COMPLETE THIS SECTION**

Company(s) in which shares are held: \_\_\_\_\_

Shareholder reference number(s) e.g. C0000123456: \_\_\_\_\_

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

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

**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 forthe 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:- \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

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

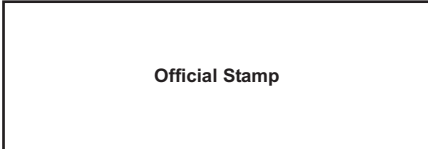
I certify that the above named body of persons is a resident in \_\_\_\_\_ (insert name of country) for the purposes of tax. The relevant tax reference number is \_\_\_\_\_

Signed: \_\_\_\_\_

Rank: \_\_\_\_\_

Date:- \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**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: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_



## NOTES COMMON TO ALL DECLARANTS

1. 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
2. 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.
3. 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.
4. 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:
  - (a) - 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"
  - (b) - 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.
  - (c) - 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"
  - (d) - a **company**, the principal class of shares of which, or
    - (i) of a company of which it is a 75 per cent subsidiary, or
    - (ii) 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*.
  - (e) - 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"
5. 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/country.htm>. Alternative, you can also consult **DWT Unit, Office of the Revenue Commissioners, Government Offices, Nenagh, Co. Tipperary, Ireland.**  
(Tel: +353 676 3105 / Fax: + 353 673 3822 / E-mail: [infodwt@revenue.ie](mailto:infodwt@revenue.ie))
6. 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 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**).