



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	9285-18
<b>Date:</b>	September 18, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: FINLAND WARTSILA CUSIP: 936544105 <b><u>Record Date: 09/20/2018 Payable Date: 10/12/2018</u></b> <b><u>CA Web Instruction Deadline: 09/21/2018 8:00 P.M.</u></b>

**PLEASE NOTE: ONE DAY CAWEB WINDOW – 09/21/2018**

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo over the CA Web.

Questions regarding this Important Notice may be directed to Globetax 212-747-9100.

**Important Legal Information:** *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

Non-Confidential





**WARTSILA** has announced a cash dividend and BNY Mellon acts as one of the Depositories for the Depository Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification below.

As outlined in the Eligibility Matrix below, all U.S. Pensions and U.S. Resident entities will have the opportunity to receive their full treaty benefits as outlined in the “Relief at Source (CA WEB) Eligibility Matrix”. All non-U.S. holders and uncertified holders will receive this dividend net of the full Finnish statutory withholding tax of 30% with the possibility to reclaim as outlined in the “Quick Refund/Long Form Eligibility Matrix”.

## Contents

<b>*FEES &amp; DEADLINES*</b> .....	2
<b>Relief at Source (CA WEB) Eligibility Matrix</b> .....	3
<b>Quick Refund/Long Form Eligibility Matrix</b> .....	4
<b>DESCRIPTION OF VARIOUS DOCUMENTATION</b> .....	6
<b>CONTACT DETAILS</b> .....	6
<b>NOTE ON ELIGIBILITY – FINNISH CITIZENSHIP</b> .....	7
<b>FREQUENTLY ASKED QUESTIONS (FAQs)</b> .....	8
<b>FORMS AND ATTACHMENTS</b> .....	10

DIVIDEND EVENT DETAILS	
<b>COUNTRY OF ISSUANCE</b>	FINLAND
<b>ISSUE</b>	WARTSILA
<b>CUSIP#</b>	936544105
<b>UNDERLYING ISIN</b>	FI0009003727
<b>DEPOSITARY</b>	MULTIPLE
<b>DR RECORD DATE</b>	09/20/2018
<b>ORD PAY DATE</b>	09/27/2018
<b>DR PAY DATE</b>	10/12/2018
<b>RATIO (DR to ORD)</b>	5 DR: 1 ORD
<b>ORD RATE</b>	0.23
<b>STATUTORY WITHHOLDING RATE</b>	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

### ONE DAY CA WEB WINDOW.

**ALL DOCUMENTATION FOR RELIEF AT SOURCE AND QUICK REFUND CLAIMS ARE TO BE MAINTAINED ON FILE WITH THE DTC PARTICIPANT. DOCUMENTATION DOES NOT NEED TO BE SENT TO GLOBETAX AT THE TIME OF SUBMISSION. PLEASE SEE ELIGIBILITY MATRIX FOR FURTHER INFORMATION.**

**RELIEF AT SOURCE DISCLOSURE IS ONLY REQUIRED FOR US PENSIONS. NO DISCLOSURE IS REQUIRED FOR FAVORABLE US RATE, ONLY VALID DTC ELECTIONS ARE REQUIRED.**

**\*FEES & DEADLINES\***

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
<b>RELIEF AT SOURCE – FAVORABLE</b>	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	<b>CA WEB ELECTION DEADLINE:</b> 09/21/2018 8:00 P.M. EST
<b>RELIEF AT SOURCE – EXEMPT</b>	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	<b>CA WEB ELECTION DEADLINE:</b> 09/21/2018 8:00 P.M. EST
					<b>ESP SUBMISSION DEADLINE:</b> 09/21/2018 5:00 P.M. EST
<b>QUICK REFUND</b>	POST-RAS PROCESS; ANNUAL BATCHES	VIA CHECK OR ACH	UP TO \$0.0075 PER DR	\$0	10/12/2018 8:00 P.M. EST
<b>LONG FORM</b>	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.0075 PER DR	\$25.00	10/29/2021 8:00 P.M. EST

\*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services.

**Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners**

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary, and outside the terms and conditions of any applicable deposit agreement. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas of \$0.0075 per Depository Receipt for Relief At Source, \$0.0075 per Depository Receipt for Quick Refund or Long Form and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas' discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval by the applicable custodian and tax regulators, and that BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and the custodian in processing such claims, we expressly agree that BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

## Relief at Source (CA WEB) Eligibility Matrix

**IMPORTANT DISCLAIMER: FOR THE RELIEF AT SOURCE PROCESS, THE DOCUMENTS OUTLINED BELOW DO NOT NEED TO BE SUBMITTED AT THE TIME OF THE CLAIM BUT SHOULD BE MAINTAINED BY THE DTC PARTICIPANT TO PRESENT TO THE FINNISH TAX AUTHORITY UPON REQUEST.**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)	SIGNATURE REQUIRED
<b>UNFAVORABLE – 30%</b>	<b>0%</b>	NON-TREATY COUNTRIES	1. NONE	1. N/A
<b>EXEMPT U.S. – 0%</b>	30%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	1. COVER LETTER 2. VEROH 6160 E 3. VEROH 6163 E 4. ORIGINAL IRS FORM 6166	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER OR DTC PARTICIPANT 3. YES – BENEFICIAL OWNER OR DTC PARTICIPANT 4. N/A
<b>FAVORABLE – 15%</b>	15%	TAXABLE U.S. RESIDENT ENTITIES	1. NONE – NO ESP DISCLOSURE REQUIRED	1. N/A

Participating in Relief at Source is wholly voluntary and discretionary; however, it is the only way to obtain the reduced withholding tax rate on the payable date.

## Quick Refund/Long Form Eligibility Matrix

**IMPORTANT DISCLAIMER: FOR THE QUICK REFUND PROCESS, THE DOCUMENTS OUTLINED BELOW DO NOT NEED TO BE SUBMITTED AT THE TIME OF THE CLAIM BUT SHOULD BE MAINTAINED BY THE DTC PARTICIPANT TO PRESENT TO THE FINNISH TAX AUTHORITY UPON REQUEST. FOR LONG FORM, ALL DOCUMENTATION OUTLINED BELOW MUST BE SUBMITTED TO GLOBETAX AT THE TIME OF SUBMISSION TO BE CONSIDERED A VALID CLAIM.**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED ( <span style="color: blue;">BLUE</span> = GENERATED BY ESP)	SIGNATURE REQUIRED
UNFAVORABLE – 30%	0%	NON-TREATY COUNTRIES	NONE	1. N/A
EXEMPT U.S. – 0%	30%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	<ol style="list-style-type: none"> <li>1. <span style="color: blue;">COVER LETTER</span></li> <li>2. <span style="color: blue;">VEROH 6160 E</span></li> <li>3. <span style="color: blue;">VEROH 6163 E</span></li> <li>4. <span style="color: blue;">CERTIFICATE OF DIVIDEND PAYMENT (“CODP”)<sup>^</sup></span></li> <li>5. <span style="color: blue;">POWER OF ATTORNEY(S)<sup>^</sup></span></li> <li>6. <span style="color: blue;">ORIGINAL IRS FORM 6166</span></li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>4. YES – DTC PARTICIPANT</li> <li>5. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>6. N/A</li> </ol>
EXEMPT NON-U.S. – 0%	30%	FRANCE, IRELAND, MEXICO, NETHERLANDS (PENSIONS ONLY), SINGAPORE (GOVERNMENT ENTITIES ONLY), UNITED ARAB EMIRATES, UNITED KINGDOM, CORPORATE ENTITIES RESIDENT IN EEA WHO DO NOT RECEIVE A FULL CREDIT FOR THE FINNISH TAX IN THEIR HOME COUNTRY OF RESIDENCY	<ol style="list-style-type: none"> <li>1. <span style="color: blue;">COVER LETTER</span></li> <li>2. <span style="color: blue;">VEROH 6163 E (NON-INDIVIDUALS) <u>OR</u> VEROH 6164 E (INDIVIDUALS)</span></li> <li>3. <span style="color: blue;">CODP<sup>^</sup></span></li> <li>4. <span style="color: blue;">POWER OF ATTORNEY(S)<sup>^</sup></span></li> <li>5. <span style="color: blue;">CERTIFICATE OF RESIDENCY<sup>**</sup></span></li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT</li> <li>5. N/A</li> </ol>
FAVORABLE – 5%	25%	ROMANIA	SEE EXEMPT NON-U.S. – 0%	
FAVORABLE – 10%	20%	AUSTRIA, AZERBAIJAN, BRAZIL, BULGARIA, CHINA, EGYPT, GEORGIA, INDIA, MOROCCO, SINGAPORE, SWITZERLAND	SEE EXEMPT NON-U.S. – 0%	
FAVORABLE – 12%	18%	RUSSIA	SEE EXEMPT NON-U.S. – 0%	
FAVORABLE – 13%	17%	GREECE	SEE EXEMPT NON-U.S. – 0%	

<b>FAVORABLE – 15%</b>	15%	TAXABLE U.S. RESIDENT ENTITIES	<u><b>QUICK REFUND:</b></u> 1. COVER LETTER OR ESP SUBMISSION  <u><b>LONG FORM:</b></u> 1. COVER LETTER 2. VEROH 6163 E (NON-INDIVIDUALS) <u>OR</u> VEROH 6164 E (INDIVIDUALS) 3. CODP <sup>^</sup> 4. POWER OF ATTORNEY(S) <sup>^</sup> 5. ORIGINAL IRS FORM 6166	<u><b>QUICK REFUND:</b></u> 1. YES – DTC PARTICIPANT  <u><b>LONG FORM:</b></u> 1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT 3. YES – DTC PARTICIPANT 4. YES – BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT 5. N/A
<b>FAVORABLE – 15%</b>	15%	ARGENTINA, ARMENIA, AUSTRALIA, BARBADOS, BELARUS, BELGIUM, BOSNIA-HERZEGOVINA, CANADA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ESTONIA, FAROE ISLANDS, GERMANY, HUNGARY, ICELAND, INDONESIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KOSOVO, KYRGYZSTAN, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MOLDOVA, NETHERLANDS, NEW ZEALAND, NORWAY, POLAND, PORTUGAL, SERBIA-MONTENEGRO, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, TAJIKISTAN, TURKEY, TURKMENISTAN, UKRAINE, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA	SEE EXEMPT NON-U.S. – 0%	
<b>FAVORABLE – 20%</b>	10%	PAKISTAN, TANZANIA, ALL CORPORATE+ ENTITIES NOT ENTITLED TO A BETTER RATE BY TREATY	SEE EXEMPT NON-U.S. – 0%	
+ CORPORATIONS WITH RESIDENCE IN NON-TREATY COUNTRIES MAY BE ELIGIBLE FOR 20% RECLAIM. THESE CLAIMS CAN ONLY BE FILED VIA THE LONG FORM PROCESS AND WILL BE REVIEWED BY THE FINNISH TAX ADMINISTRATION ON A CASE BY CASE BASIS. THE FOLLOWING ARE COVERED UNDER THE “CORPORATE” DESIGNATION ACCORDING TO SECTION 3 OF THE FINNISH INCOME TAX ACT: A GOVERNMENT AND ITS GOVERNMENT INSTITUTION, MUNICIPALITY AND MUNICIPAL FEDERATION, A CONGREGATION AND OTHER RELIGIOUS COMMUNITY, A LIMITED LIABILITY COMPANY, COOPERATION, SAVINGS BANK, INVESTMENT FUND, UNIVERSITY, MUTUAL INSURANCE COMPANY, A NON-PROFIT OR ECONOMIC ASSOCIATION, FOUNDATION AND INSTITUTION, OR A FOREIGN DEATH ESTATE.				
<b>** A STAND-ALONE CERTIFICATE OF RESIDENCY IS REQUIRED FOR ALL NON-INDIVIDUALS USING THE VEROH 6163 E. INDIVIDUAL CLAIMANTS USING THE VEROH 6164 E FORM MAY PROVIDE A STAND-ALONE CERTIFICATE OF RESIDENCY OR HAVE THE FORM CERTIFIED (STAMPED) BY THE LOCAL TAX AUTHORITY.</b>				
<sup>^</sup> POWER OF ATTORNEY(S) AND CERTIFICATE OF DIVIDEND PAYMENT (“CODP”) ARE REQUIRED FOR LONG FORM CLAIMS ONLY.				

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
<b>COVER LETTER (APPENDIX A)</b>	Indemnification and Listing of Beneficial Owners generated by ESP.
<b>VEROH 6160 E</b>	U.S. pension affirmation form.
<b>VEROH 6163 E (NON INDIVIDUALS)*</b>	Application for refund of Finnish withholding tax. A stand-alone certificate of residency is <u>required</u> .
<b>VEROH 6164 E (INDIVIDUALS)</b>	Application for refund of Finnish withholding tax. For non-U.S. individuals: this form must be certificate by the local tax office <u>or</u> a certificate of Residency must be provided.
<b>IRS FORM 6166</b>	<a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-u-s-tax-residency</a>
<b>CERTIFICATION OF DIVIDEND PAYMENT (“CODP”) (APPENDIX B – LONG FORM ONLY)</b>	Provides a breakdown of the dividend payment. Must be submitted on your company’s letterhead.
<b>POWER OF ATTORNEY (APPENDIX C – LONG FORM ONLY)</b>	Two Power of Attorneys are requested in all cases where a DTC participant is signing on behalf of the beneficial owner on the form Veroh. POAs are required, (A.) One from the beneficial owner to the DTC participant and (B.) One from the DTC participant to BNY Mellon, Citibank N.A., Deutsche Bank Trust Company Americas, or JPMorgan Chase Bank /GlobeTax.

\*NOTE ON LLC'S: IF THE LLC ITSELF IS TREATED AS THE FINAL BENEFICIAL OWNERS OF DIVIDENDS FOR TAXATION PURPOSES, THE APPLICATION SHOULD BE COMPLETED IN THE NAME OF THE LLC USING THE FORM VEROH 6163 E. IF IT IS NOT AND THE MEMBERS ARE REGARDED AS FINAL BENEFICIAL OWNERS, THEY SHOULD ALL RECLAIM INDIVIDUALLY USING THE FORM VEROH 6164 E.

THE FINNISH TAX ADMINISTRATION HAS ANNOUNCED THAT INTEREST ON REFUNDS OF TAX WITHHELD AT SOURCE WILL BE APPLIED TO NON-RESIDENT APPLICANTS THAT ARE TAX RESIDENTS OF EU OR EEA COUNTRIES. THEY HAVE ADVISED THAT THEY WILL PROVIDE MORE DETAILED GUIDANCE TO OUTLINE THE IMPACT OF THE COURT RULING AND THE CALCULATION OF INTEREST. HOWEVER, NOTHING OFFICIAL HAS BEEN PUBLISHED AT THIS TIME. PLEASE BE AWARE THAT ADDITIONAL INFORMATION MAY BE REQUIRED FROM UNDERLYING HOLDERS, SUCH AS CORPORATE ACCOUNTING PERIODS.

## CONTACT DETAILS

<b>PRIMARY CONTACT</b>	SHERELLE ISAACS
<b>PHONE NUMBER</b>	1-212-747-9100
<b>FAX NUMBER</b>	1-212-747-0029
<b>GROUP EMAIL</b>	FinlandESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004
<b>ADDITIONAL CONTACTS</b>	DANETTE MOORE

# ESP

powered by **GLOBETAX**

**BNY Mellon offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to BNY Mellon and creates applicable documentation on the Participants behalf. Submit the data online through the web site below, print out the document on letterhead, sign, and mail to BNY Mellon / GlobeTax.**

**These claims should be submitted through the following web site. (Requires a one-time registration)**

<https://ESP.GlobeTax.com>

**Please contact [support@globetax.com](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**

## NOTE ON ELIGIBILITY – FINNISH CITIZENSHIP

DUE TO SUPERVISION OF INSIDER TRADING AND TAX REGULATION, FINNISH LEGISLATION DOES NOT ALLOW NOMINEE REGISTRATION OF ASSETS BELONGING TO FINNISH CITIZENS, COMPANIES OR FUNDS REGISTERED IN FINLAND AS BENEFICIAL OWNERS AT ANY TIME DURING THE SETTLEMENT CYCLE. THIS APPLIES FOR FINNISH NATIONALS/CITIZENS WHERE EVER TAX RESIDENT.

### CA WEB:

#### PARTICIPANTS USING THE DTC CA WEB SYSTEM AGREE THAT THE FOLLOWING CRITERIA HAVE BEEN MET:

1. The Participant has determined that the beneficial owner of the shares (individual or legal entity) is a resident of the United States who is eligible for the 15% or 0% Finnish withholding tax rate. This is not tax advice. Please consult your tax advisor.
2. The Participant hereby certifies that it will indemnify BNY Mellon, Citibank, Deutsche Bank, and JP Morgan (“the Depositories”) (and its agents) for any liability it may incur as a result of reliance upon information provided by such Participant in connection with a CA WEB election, a claim for refund, or a failure to provide information requested by the Finnish Tax Authorities as described in item 5 below. The Depository shall not be liable for any failure to secure a refund.
3. The Participant shall be liable for any loss due to foreign exchange fluctuations.
4. The Participant agrees to immediately return to the Depositories any funds erroneously received as a result of an improper CA WEB election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon.
5. If requested by the Finnish Tax Authorities (directly or indirectly), the Participant agrees to provide the Depositories with beneficial ownership information regarding the depository receipts, such as the names, entire addresses, the countries of residence for tax purposes, tax identification numbers or social security numbers, as well as the number of depository receipts for which the reduced rate of withholding tax is certified, the rate that is applied, **and any other information that may be reasonably requested**. Such information will be provided within 30 days of the Participant being informed of the request. If requested by the Finnish Tax Authorities (directly or indirectly), the Participant also agrees to provide the Depositories with a Certificate of Fiscal Residency (a Form 6166) within 90 days of the Participant being informed of the request. The Finnish Tax Authority reserves the right to request records for the 6 preceding years. Participants who submit claims on behalf of qualified pension funds that elect the 0% withholding rate need to provide this information to the Depositories at the time the claim is made.

**DUE TO CHANGES IN FINNISH TAX LAW, BY USING THE CA WEB INSTRUCTION FUNCTION THE PARTICIPANTS CERTIFY THAT THEY WILL BE ABLE TO PROVIDE ADDITIONAL DOCUMENTATION REQUESTED BY THE FINNISH TAX AUTHORITY WITHIN THE TIMEFRAMES SPECIFIED. FAILURE TO PROVIDE SUCH DOCUMENT WILL HOLD THE PARTICIPANTS LIABLE FOR ANY ADDITIONAL TAX, INTERESTS AND/OR PENALTIES.**



## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>AM I REQUIRED TO FILE THROUGH ESP?</b>	<b>NO</b> , YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
<b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b>	<b>NO</b> , GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID RECORD DATE HOLDINGS. BENEFICIAL OWNERS ARE REQUIRED TO FILE THEIR CLAIMS THROUGH THE CUSTODY CHAIN TO THE DTC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.
<b>IS THE PROCESS FOR TAX RELIEF OFFERED BY GLOBETAX AN OPTIONAL PROCESS?</b>	<b>YES</b> , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
<b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b>	<b>YES</b> , WITH A TREASURY DETERMINATION LETTER.
<b>DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b>	<b>YES</b> , THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
<b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b>	<b>YES</b> , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b>	<b>YES</b> , ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM.
<b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING FINNISH RECLAIMS?</b>	IT IS 3 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.

### AT SOURCE QUESTIONS

<b>ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?</b>	RELIEF AT SOURCE CLAIMS ARE PAID ON PAY DATE THROUGH DTC.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE PROCESS?</b>	<b>YES</b> .
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO</b> .
<b>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</b>	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.

<p><b>HOW DO I INITIATE THE RELIEF AT SOURCE PROCESS WITH GLOBETAX?</b></p>	<p>TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS, THE ONLY REQUIREMENT FOR ALL BUCKETS ARE VALID ELECTIONS AT DTC. HOWEVER, FOR EXEMPT US PENSIONS, BOTH DTC ELECTIONS AND ESP DISCLOSURE MUST BE PROVIDED. NO DOCUMENTATION NEEDS TO BE SUBMITTED TO GLOBETAX TO INITIATE THE RELIEF AT SOURCE PROCESS. ALL OUTLINED DOCUMENTATION IN THE ELIGIBILITY MATRIX MUST BE KEPT ON FILE WITH THE DTC PARTICIPANT.</p>
<p><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><b>NO.</b> THIS TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY, AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR RELIEF AT SOURCE RECLAIMS. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON / GLOBETAX OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON / GLOBETAX MAY BE SHARED WITH ITS AGENTS.</p>
<p><b>QUICK REFUND QUESTIONS</b></p>	
<p><b>DO I NEED TO SUBMIT DOCUMENTATION FOR THE QUICK REFUND PROCESS?</b></p>	<p><b>NO,</b> ALL CLAIMS WILL BE INITIATED BY ESP SUBMISSION. DOCUMENTATION LISTED SHOULD BE MAINTAINED ON FILE WITH THE PARTICIPANT.</p>
<p><b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b></p>	<p><b>NO,</b> YOU WILL BE PAID BY CHECK.</p>
<p><b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b></p>	<p><b>NO.</b></p>
<p><b>LONG FORM QUESTIONS</b></p>	
<p><b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b></p>	<p><b>NO,</b> YOU WILL BE PAID BY CHECK.</p>
<p><b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b></p>	<p><b>NO.</b> THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.</p>
<p><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><b>NO.</b> THIS TAX RELIEF ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY, AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR QUICK REFUND AND UP TO \$0.0075 PER DR FOR LONG FORM RECLAIMS. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON / GLOBETAX OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON / GLOBETAX MAY BE SHARED WITH ITS AGENTS.</p>

**Warning and Disclaimer:**

BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon, Citibank N.A., JPMorgan Chase, and/or Deutsche Bank Trust Company Americas nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

## FORMS AND ATTACHMENTS

*\*Double click on respective icon to view attachment.*

APPENDIX A – COVER LETTER <i>** For Non-ESP users ONLY</i>	APPENDIX A – EXCEL BREAKDOWN <i>** For Non-ESP users ONLY</i>	APPENDIX B – CERTIFICATE OF DIVIDEND PAYMENT	APPENDIX C – POWER OF ATTORNEY
 APPENDIX A.docx	 Microsoft Excel Worksheet	 APPENDIX B.docx	 APPENDIX C.docx