

fifteen percent (15%) on the NRFC	taxes due from <sup>2</sup>

In order to avail of preferential withholding tax rates or tax exemptions on dividend income, the respective shareholders are advised to submit the following documents:

1. <u>For NRFC or NRAI shareholders entitled to preferential tax rates pursuant to a tax treaty</u> between the Philippines and country of residence



<u>institutions established by foreign governments, who are shareholders of Megawide and</u> are likewise exempt from paying income tax as provided under the NIRC:

- a. (i) Certified true copy of the approved BIR Ruling confirming the tax exemption claimed or a decision of the SC confirming the shareholder's entitlement to the tax exemption; (ii) Application for BIR Ruling duly filed with the BIR (with supporting documents) for the confirmation/availment of the said tax exemption;
- b. Notarized or Consularized/Authenticated (if executed in a foreign country) Undertaking, substantially in the form attached as hich contains, among others, the obligations of the shareholder to indemnify Megawide in case of deficiency assessment by the BIR;
- c. Notarized or Consularized/Authenticated (if executed in a foreign country) Certification issued by the Ministry of Finance or its equivalent in the shareholder's country of residence dul authenticated by the Philippine Consulate in that country that such foreign governments, financing institutions owned, controlled or enjoying refinancing from foreign governments, sovereign funds and international, regional or multi-lateral institutions established by foreign governments are entitled to tax exemption on dividend income.

## 5. <u>For Individual Resident Aliens shareholders:</u>

- a. Copy of the shareholder s Alien Certificate of Registration I-Card;
- b. Copy of shareholder s Philippine isa (working or resident, as applicable);
- c. Copy of the Bureau of Immigration List of Registered Aliens.

## 6. <u>For Certificated Domestic Shareholders:</u>

- a. Corporations Certified true copy of the latest General Information Sheet;
- b. Individuals Government Issued ID with photo.



[Shareholder/Beneficial Owner], with address at [\_\_\_\_\_], [



[Name and signature of the Shareholder or Authorized Representative]

[NOTARIAL/AUTHENTICATION PORTION]



I, [Name], of legal age, [Nationality], with office address at [	], being the [	] of [ <u>NAME OF BROKER OR CUSTODIAN BANK</u> ], an entity
duly organized and existing under the laws of [], with office address a	ıt [	], under oath, do hereby certify that:

Below is the list of beneficial oners BOs of number of shares Series 1 preferred shares in Mega ide Construction Corporation Mega ide held b NAME OF BROKER OR CUSTODIAN BANK] as of 09 August 2021



this Certification. For this purpose, [NAME OF BROKER OR CUSTODIAN BANK] undertakes to pay to Megawide, upon written notice, the amounts that Megawide may be required to pay to the BIR for any deficiency in the amount of tax withheld and remitted.

4. [NAME OF BROKER OR CUSTODIAN BANK] further represents and warrants that all necessary consents, permits and approvals for the execution of this Certification have been secured and are in full force and effect.

IN WITNESS WHEREOF, this Certification has been signed this \_\_\_\_\_\_ in \_\_\_\_\_\_.

[NAME OF BROKER OR CUSTODIAN BANK]

By:

[SIGNATURE OVER PRINTED NAME]
[POSITION OF AUTHORIZED SIGNATORY]

[NOTARIAL/AUTHENTICATION PORTION]