



In calitate de **rezident fiscal \*) in Romania**, anexez:

-copie act de identitate al reprezentantului legal sau dupa caz al mandatarului actionarului, in termen de valabilitate - carte/buletin de identitate cu CNP pentru cetatenii romani sau pasaport cu numar de identificare pentru cetatenii straini

-copie certificat de inregistrare al actionarului cu cod unic de inregistrare sau alt document echivalent care sa ateste inregistrarea actionarului la autoritatea competenta

-copie certificat constatator/document echivalent emis de autoritatea competenta nu mai vechi de 3 luni care sa mentioneze reprezentantul legal al actionarului

-procura speciala notariala in original sau copie legalizata a procurii generale, daca este cazul

In calitate de **nerezident fiscal \*) in Romania**, anexez:

-copie act de identitate al reprezentantului legal sau, dupa caz al mandatarului actionarului, in termen de valabilitate – carte/ buletin de identitate cu CNP pentru cetatenii romani sau pasaport cu numar de identificare pentru cetatenii straini

-copie certificat de inregistrare al actionarului cu cod unic de inregistrare sau alt document echivalent care sa ateste inregistrarea actionarului la autoritatea competenta din tara de origine

-copie certificat constatator/document echivalent emis de autoritatea competenta din tara de origine nu mai vechi de 3 luni care sa mentioneze reprezentantul legal al actionarului

-procura speciala notariala in original sau copie legalizata procura generala, daca este cazul

-certificat de rezidenta fiscala, in original, apostilat/supralegalizat, daca este cazul, insotit de traducerea legalizata in romana, in termen de valabilitate;

-date de contact: .....

(recomandabil pentru comunicari in caz de neclaritati)

In calitate de **fond de pensii**, anexez:

-copie act de identitate al reprezentantului legal al societatii de administrare a fondului, in termen de valabilitate- carte/buletin de identitate cu CNP pentru cetatenii romani sau pasaport cu numar de identificare pentru cetatenii straini

-copie certificat constatator al societatii de administrare a fondului nu mai vechi de 3 luni care sa mentioneze reprezentantul legal al societatii de administrare a fondului

-copie certificat inregistrare sau alt document echivalent emis de autoritatea competenta pentru societatea de administrare a fondului

-copie decizie a autoritatii de reglementare care sa ateste autorizarea societatii de administrare a fondului si a fondului de pensii

-in cazul nerezidentilor fiscali in Romania: certificat de rezidenta fiscala, in original, apostilat/supralegalizat, daca este cazul, insotit de traducerea legalizata in romana, in termen de valabilitate

- o declaratie pe proprie raspundere a reprezentantului legal al societatii de administrare a fondului care sa ateste ca autorizarea societatii de administrare a fondului si a fondului de pensii este valabila la data efectuarii platii si daca sunt disponibile informatii cu privire la site-ul oficial al autoritatii de reglementare din tara de origine unde poate fi verificat statutul de fond de pensii.

In calitate de **banca custode/societate de servicii de investitii financiare (SSIF)** a clientilor - actionari ai SN Nuclearelectrica S.A., anexez:

-adresa in original semnata si stampilata de reprezentantul legal al bancii custode/SSIF sau de directorul departamentului specializat in astfel de operatiuni prin care se solicita plata dividendelor nete, care sa contina:

a) datele de identificare ale clientilor;

b) numarul de actiuni emise de SN Nuclearelectrica S.A. si detinute de

As **fiscal resident \*) in Romania**, I attach hereto:

-copy of the valid identity documents of the legal representative or, as the case may be, of the proxy – the identity bulletin /card with CNP for the Romanian citizens or passport with identification number for foreign citizens copy of the valid identity document - identity bulletin/card with CNP for Romanian citizens or passport with identification number for foreign citizens.

-copy of the certificate of incorporation with fiscal identification code of the shareholder or equivalent attesting the registration of the shareholder with the competent authority

-copy of the ascertaining certificate issued by Trade Registry/ equivalent issued by the competent authority no older than 3 months mentioning the legal representative of the shareholder

-notarized special power of attorney in original or notarized copy of the general power of attorney, if applicable

As **non-fiscal resident\*) in Romania**, I attach hereto:

-copy of the valid identity documents of the legal representative or, as the case may be, of the proxy – the identity bulletin /card with CNP for the Romanian citizens or passport with identification number for foreign citizens

-copy of the certificate of incorporation with fiscal identification code of the shareholder or equivalent attesting the registration of the shareholder with the competent authority from its own country

-copy of the ascertaining certificate/equivalent issued by the competent authority from its own country no older than 3 months mentioning the legal representative of the shareholder

-notarized special power of attorney in original or notarized copy of the general power of attorney, if applicable

- valid tax residence certificate, in original, apostilled/supralegalized, if applicable, together with the notarized translation into Romanian l.

-contact details: .....

(recommended for additional clarifications)

As **pension fund**, I attach hereto:

-copy of the valid identity documents of the legal representative of the investment management company managing the fund – the identity bulletin /card with CNP for the Romanian citizens or passport with identification number for foreign citizens

-copy of the ascertaining certificate of the investment management company managing the fund no older than 3 months mentioning the legal representative of the investment management company

-copy of the certificate of incorporation or equivalent attesting the registration of the investment management company with the competent authority

-copy of the decision of the regulating authority attesting the authorization of the investment management company and of the pension fund

-in case of non-fiscal residents in Romania: valid tax residence certificate, in original, apostilled/supralegalized, if applicable, together with notarized translation into Romanian language

- a statement of the legal representative of the investment management company on his own responsibility attesting the validity of the authorization of the investment management company and pension fund at the payment date and if is available information regarding the official website of the regulating authority where the statute of pension fund could be verified.

As **custodian bank/ financial investment services company (SSIF)** of the clients –shareholders of SN Nuclearelectrica S.A., I attach hereto:

-original letter signed by the legal representative of the custodian bank/SSIF or by the manager of the department specialized in such operations by which the payment of the net dividends is requested, which must contain:

a) identification data of the clients;

b) the number of SN Nuclearelectrica SA's shares owned by each client through the respective custodian bank/SSIF

- fiecare client prin banca custode/SSIF respectiva;
- c) conturile bancare (codurile IBAN , banca si statul unde sunt deschise conturile) in care sa se faca viramentul;
  - d) mentiuni privind rezidenta fiscala a clientului in Romania (DA/NU).

-copie document care atesta calitatea semnatarului adresei de mai sus de reprezentant legal al bancii custode/SSIF sau de director al departamentului specializat in astfel de operatiuni

-copie document din care sa rezulte faptul ca banca custode/SSIF este imputernicita sa solicite si sa incaseze dividendele in numele clientilor sai

-copii certificate de inmatriculare ale actionarilor -clienti ai bancii custode/SSIF

-pentru actionarii nerezidenti fiscal in Romania - certificatul de rezidenta fiscala, in original, apostilat/supralegalizat, daca este cazul, impreuna cu traducerea legalizata a acestuia in limba romana, , in termen de valabilitate

-in cazul in care printre clientii bancii custode/SSIF exista si fonduri de pensii bifati

#### NOTA:

- Toate documentele suport inmanate la ghiseele bancare in copie simpla vor fi **certificate pentru conformitate cu originalul si semnate** de actionar/mostenitorul acestuia/ imputernicitul acestuia. Suplimentar, **BRD va verifica si va certifica copiile documentelor prezentate de actionari cu documentele in original aduse de acestia la unitatile BRD.**

- **Titularul contului bancar** in care se solicita transferul dividendelor nete poate fi doar actionarul sau, dupa caz, imputernicitul acestuia.

- Comisiunile bancare percepute de BRD pentru plata dividendelor nete in RON sunt suportate de SN Nuclearelectrica S.A.

**Actionarii nerezidenti fiscal in Romania care doresc aplicarea prevederilor mai favorabile ale conventiei de evitare a dublei impuneri incheiate intre Romania si tara lor de rezidenta**, trebuie sa prezinte pana la data platii, **dar nu mai tarziu de 15 decembrie 2014**, certificatul de rezidenta fiscala in original, apostilat/supralegalizat, daca este cazul, impreuna cu traducerea legalizata a acestuia in limba romana, in termen de valabilitate, precum si detalii de contact pentru eventuale clarificari asupra certificatelor de rezidenta fiscala. **In plus, prevederile mai favorabile ale conventiei de evitare a dublei impuneri incheiate intre Romania si tara de rezidenta a actionarului nu pot fi aplicate in cazul in care actionarul solicita plata intr-o tara cu care Romania nu are incheiat un instrument juridic de schimb de informatii, astfel cum sunt mentionate pe website-ul Ministerului Finantelor Publice din Romania.**

**Daca certificatul de rezidenta fiscala nu este transmis conform celor precizate anterior, impreuna cu cererea de plata a dividendelor nete prin virament bancar inainte de data platii dividendelor, SN Nuclearelectrica SA va retine impozitul pe dividende din dividendul brut in cota prevazuta de Codul Fiscal Roman in vigoare.**

**Daca actionarii nerezidenti fiscal in Romania solicita plata intr-o tara cu care Romania nu are incheiat un instrument juridic de schimb de informatii, SN Nuclearelectrica SA va retine impozitul pe dividende din dividendul brut in cota prevazuta de Codul Fiscal Roman in vigoare.**

- Formularul de cerere de plata a dividendelor nete prin virament bancar impreuna cu documentele suport mentionate in acesta pot fi transmise si **prin posta**, cu scrisoare recomandata, la adresa: "Directia Titluri -BRD METAV- Corp A2, str. Biharia nr. 67-77, sector 1, Bucuresti, Romania"

In aceasta situatie documentele suport solicitate in prezentul formular in copie simpla vor fi transmise in **copie legalizata** (cu exceptia certificatului constatator de la Registrul Comertului / documentului echivalent emis de autoritatea competenta care atesta calitatea de

c) the bank accounts (IBAN codes ,the bank and the country in which the accounts are opened) in which the payment should be made;

d) details regarding the fiscal residency of the client in Romania (YES/NO).

-copy of the document attesting the above mentioned signatory of the letter as legal representative/manager of the department specialized in such operations;

-copy of the document attesting the fact that the custodian bank/SSIF is empowered to request and cash in the dividends in the name of its clients

-copies of the incorporation certificates of the shareholders- clients of the custodian bank/SSIF

-for non-fiscal residents in Romania- valid tax residency certificate in original, apostilled/supralegalized, if applicable, with notarized translation into Romanian language.

- in case there are pension funds among the clients of the custodian bank/SSIF check

#### NOTE:

- All the supporting documents handed over to the bank desks in simple copy must be marked as certified true copy under the signature of the shareholder/its heir/its proxy. Additionally, BRD will verify and will certify the copy of the documents which are presented by the shareholders with the originals documents.

- **The holder of the bank account** in which the transfer of the net dividends is requested can only be the shareholder or its proxy, if applicable.

- BRD' s banking commissions for the payment of the net dividends in RON are born by SN Nuclearelectrica S.A.

- **Shareholders NON fiscal residents in Romania who want to benefit from the more favorable provisions of the avoidance of double taxation treaties concluded between Romania and their resident country** must provide until the date of the payment, but not later than December 15, 2014, a valid tax residency certificate, in original, apostilled/supralegalized, if applicable, accompanied by notarized translation into Romanian language, as well as contact details for further clarifications related to fiscal certificates. **In addition, the more favorable provisions of the avoidance of double taxation treaties concluded between Romania and shareholder's country of residence can not be applied should the shareholder request that the net dividends to be paid in a country with which Romania has not concluded a legal deed for information exchange, as per Romanian Ministry of Finance website.**

**If the tax certificate is not delivered in compliance with those mentioned above e, together with the payment request form prior to the payment date, SN Nuclearelectrica SA will deduct withholding tax from the gross amount at the rate provided by the Romanian Fiscal Code in force.**

- **If the shareholders NON fiscal residents in Romania request that the net dividends to be paid in a country with which Romania has not concluded a legal deed for information exchange, SN Nuclearelectrica SA shall deduct withholding tax from the gross amount at the rate provided by the Romanian Fiscal Code in force.**

- The payment request form of the net dividends by bank transfer, accompanied by the supporting documents mentioned therein may be sent by **registered mail** to: "Directia Titluri -BRD METAV - Corp A2, str. Biharia nr. 67-77, sector 1, Bucuresti, Romania"

In this case, the supporting documents requested in this payment request form in simple copy must be transmitted in **notarized copy** (except the ascertaining certificate of the Trade Register Office /equivalent document issued by the competent authority attesting the quality of legal

reprezentant legal si care se poate depune in copie conforma cu originalul), cu exceptia documentelor care se cer expres a fi depuse in original

• **In situatia in care documentele suport sunt emise int-o alta limba decat limba romana, acestea trebuie depuse apostilate/supralegalizate, daca este cazul, si in traducere legalizata in limba romana** (cu exceptia certificatului/documentului echivalent emis de autoritatea competenta care atesta calitatea de reprezentant legal si care se poate depune in traducere legalizata in limba engleza).

• **BRD va efectua plata dividendelor nete in cel mult doua zile bancare (sau cel mult zece zile bancare in cazul actionarilor nerezidenti care depun certificate de rezidenta fiscala) de la data primirii de catre BRD a cererii de plata, insotita de documentele suport complete si corecte.** Data creditarii conturilor bancare ale actionarilor depinde de circuitul interbancar si de lantul de banci corespondente.

• **Plata dividendelor nete cuvenite actionarilor SN Nuclearelectrica S.A. este supusa prevederilor generale in materia prescriptiei, fiind prescriptibila in termen de 3 (trei) ani incepand cu data de stabilita de AGA pentru inceperea platilor dividendelor.**

• **BRD isi rezerva dreptul de a solicita documente suplimentare in urma analizei cererilor.**

\*) Definitia persoanei juridice rezidente si nerezidente, in sensul prevederilor Codului fiscal din Romania, este:

**Rezident** - orice persoană juridică română, orice persoană juridică străină având locul de exercitare a conducerii efective în România, orice persoană juridică cu sediul social în România, înființată potrivit legislației europene, și orice persoană fizică rezidentă.

**Nerezident** - orice persoană juridică străină, orice persoană fizică nerezidentă și orice alte entități străine, inclusiv organisme de plasament colectiv în valori mobiliare, fără personalitate juridică, care nu sunt înregistrate în România, potrivit legii.

representative which can be submitted as certified true copy), except the documents explicitly required to be submitted in original

• **In case the supporting documents are issued in other language than Romanian, these must be submitted apostilled/supralegalized, if applicable and in notarized translation into Romanian language as well** (excepting ascertaining certificate /equivalent document issued by the competent authority attesting legal representative which can be submitted in notarized translation in English language) .

• **BRD shall make the payment of the net dividends in maximum two banking day (or ten banking days in case of non-residents who submitted tax certificates) from the date of receiving by BRD of the payment request accompanied by correct and complete supporting documents.** The date of the crediting of the bank accounts of the shareholders depends on the inter-banking circuit and the chain of the correspondent banks.

• **The payment of the net dividends to which SN Nuclearelectrica S.A's shareholders are entitled to are subject to the general statute of limitations, being prescriptible within three years starting with the date established by GMS to start the dividend payments.**

• **Following the analysis of the request, BRD reserves the right to request additional documents.**

\*) The definition of a resident and non-resident legal entity, as per the provisions of Romanian Fiscal Code is the following:

**Resident** - any Romanian legal person, any foreign legal person having the place from where the actual management in Romania, any legal person with a registered head office in Romania, which has been established according to the European regulations, and any resident natural person.

**Non-resident** - any foreign legal person, any non-resident individual person and any other foreign entities, including collective investment organisms in securities, without legal personality, not registered in Romania, according to the law.

Telefon .....

E-mail: .....

Data:.....

Semnatura solicitantului .....

Telephone:.....

E-mail:.....

Date:.....

Signature:.....