

# acupay Updates

Monday, 13 April 2015



## Abengoa S.A. ADR (ISIN: US00289R2013) – Tax Relief On Upcoming Dividend Payment

Abengoa has announced a dividend payment of EUR 0.113 per ordinary share (ORD), or approximately USD 0.614 per ADR (1 ADR : 5 ORD), to be paid to shareholders holding a position as of the record date (Thursday, 16 April 2015).

The dividend will be subject to 20% Spanish withholding tax. A reduced Spanish tax withholding rate will be available by submitting a valid tax relief request via the Acupay System. Acupay will offer a quick refund and a standard refund service.

Be aware that for each beneficial owner, you will need to provide a Spain-specific certificate of tax residence<sup>1</sup> which covers the ordinary share payment date. For U.S. tax residents, Acupay can assist you in obtaining an IRS form 6166 at [www.us6166.com](http://www.us6166.com).

To receive a copy of the DTC Important Notice as soon as it is available, please register your interest with the [A-Team](#).

<sup>1</sup> A Petición de Reducción/Devolución is required for certain countries of tax residences



## Acupay System Improvements

Over the past months our system development team has been working hard to improve and add functionality to the Acupay System. These updates aim to ensure that your day-to-day tax relief operations are more efficient and user-friendly. Our latest improvement lets you prepare and submit the relevant documentation for **Transfer Requests**, in relation to Italian Yankee bonds, directly on the Acupay System via your Acupay registration.

Once logged into the Acupay System, you can easily locate and complete any Italian Transfer Request Forms under “Tax Documentation and Forms Library”.

Therefore, participants who have been exchanged into one of the alternate net-paying CUSIPs (N Receipts), as a result of non-eligibility or non-compliance with the tax reporting procedures, and wish to transfer their position (to an X Receipt for example), can now log into the Acupay System and request a Transfer instantly.

If you require assistance with the completion of these forms, or have any questions, please contact [Acupay’s Italian Bond Team](#).

*Nothing in this document is intended to constitute financial, legal, or tax advice.*

*Copyright © 2015 Acupay System LLC, all rights reserved.*

28 Throgmorton Street, 1<sup>st</sup> Floor, London EC2N 2AN, UK • Phone: +44 (0) 20 7382 0340

[unsubscribe](#) 30 Broad Street, 46<sup>th</sup> Floor, New York, NY 10004, US • Phone: +1 212 422 1222

[www.acupay.com](http://www.acupay.com) | [ateam@acupay.com](mailto:ateam@acupay.com)