

### Fee Schedule for NSD's Withholding Agent Services<sup>1</sup>

№	Service Description	Fee (in RUB) <sup>2</sup>	Notes
1.	Processing tax disclosure when paying income on foreign securities subject to Article 3 and Article 4 of the Internal Revenue Code of the United States (hereinafter referred to as US securities), in nominee/trustee accounts	2000	Fee is charged per disclosure implemented.  No fee is charged when paying income on securities held in accounts and/or sub-accounts that do not require disclosure of
2	Receiving and recognizing the form of a person's identification when paying income on US securities:		No fee is charged if the form is not
2.1	for an individual	500	Fee is charged for each form:: W8BEN, W9
2.2	for a legal entity	3000	Fee is charged for each form:: W8BEN-E, W8EXP, W8ECI, W9, W8IMY
3	Refunding excess taxes after the end of the standard tax procedure period when paying income on US securities (Tax Adjustment)	6000	Fee is charged for processing each request for clarifying disclosure or tax refunds.
4	Processing tax disclosure on Russian issuers' depository receipts for transmitting to the upstream depository.	4000	Fee is charged for the receipt of each disclosure, including the clarifying one
5	Checking the completeness and accuracy of documents submitted for receiving tax relief when paying income on Russian issuers' securities and depository receipts held in an owner security account with NSD.		Fee is charged per request for tax relief, except for cases in which the tax relief is being received for the whole tax period (year). In the latter case, the fee is charged once upon the first request <sup>7</sup>
5.1	for residents of the Russian Federation	4000	
5.2	for non-residents of the Russian Federation	9000	
6	Providing a reduced tax rate when paying income on foreign securities, except US securities and	9000	Fee is charged on each provided tax relief.

<sup>1</sup> Terms used herein shall have the same meaning as in the Terms and Conditions of Depository Operations of NSD and in the Guidelines on the Procedure for Interaction between the Depository and Clients in the Course of Performance under the Terms and Conditions of Depository Operations of National Settlement Depository

<sup>2</sup> The fees set out in the Fee Schedule are exclusive of value added tax (VAT) payable by Clients on top of the cost of services at the rate provided for by the Russian laws.

	Russian issuers' depositary receipts		
7	Submitting information on calculated and withheld taxes in respect to Russian and foreign issuers' securities at the client's request.	3000	Fee is charged for information submitted on each security indicated in the request
8	Processing an updated tax disclosure for re-calculating taxes previously withheld from income on Russian issuers' securities	3500	Fee is charged for each updated tax disclosure.
9	Processing a tax disclosure on Russian issuers' securities submitted in hard copy	5 000	Fee is charged for each executed disclosure.
10	Providing electronic reports on the results of calculating and withholding (re-calculating) tax on income on Russian issuers' securities		The report is submitted in the GS651 form on the day of tax withholding/re-calculating. Fee is charged for each report
10.1	in the XML+XSL format	2 200	
10.2	in the EXCEL format	3 500	