



**Amendment to Annex III (International Transactions) of the  
Master Repurchase Agreement**  
1996 Version

Dated as of \_\_\_\_\_

Between: \_\_\_\_\_

and \_\_\_\_\_

The parties hereto, having previously entered into a Master Repurchase Agreement (the “Agreement”), dated as of \_\_\_\_\_, \_\_\_\_\_, agree to amend Annex III (International Transactions) to the Agreement as follows:

- (a) The following definition is hereby inserted into Paragraph 1 after the definition of “Euroclear”:

“FATCA”, Sections 1471 through 1474 of the U.S. Internal Revenue Code of 1986, as amended (the “Code”), as of the date of this Agreement (or any amended or successor version that is substantively comparable thereto and not materially more onerous to comply with) and any current or future regulations or official interpretations thereof, any agreement entered into pursuant to Section 1471(b) of the Code, and any fiscal or regulatory rules or practices adopted pursuant to any intergovernmental agreement entered into in connection with the implementation of such Sections.

- (b) The words “any certificate or document” in subparagraph 5(b)(ii) are hereby replaced with the words “any certificate, document or information”.

- (c) Subparagraph (iv) is hereby replaced with the following:

- (iv) Notwithstanding subparagraph (b)(i) of this Paragraph,

- (A) no additional amounts shall be payable by Payor to Payee (x) in respect of an International Transaction to the extent that such additional amounts are payable as a result of a failure by Payee to comply with its obligations under subparagraph (b)(ii) or (b)(iii) of this Paragraph with respect to such International Transaction, or (y) in respect of any U.S. federal withholding Tax imposed or collected pursuant to FATCA;
- (B) no additional amounts shall be payable by Payor in respect of Tax required to be deducted or withheld from a payment by Payor to a Payee that is a Seller to the extent that Tax of an equivalent or

greater amount would have been withheld or deducted in respect of income paid or distributed on a Purchased Security had the Security been retained by Seller. Payor shall be entitled to rely upon any certificate, document or information provided by Seller, or the absence of such items, in determining whether additional amounts are required to be paid; and

(C) no additional amounts in respect of U.S. federal income tax shall be payable by Payor to Payee in respect of interest considered received by a bank, including any entity regulated as a bank or conducting a banking business, extending credit in the ordinary course of its lending business.

(v) Liability. If:—

(A) Payor is required by any applicable law, as modified by the practice of any relevant governmental revenue authority, to make any deduction or withholding in respect of which Payor would not be required to pay an additional amount to Payee under subparagraph (b) of this Paragraph;

(B) Payor does not so deduct or withhold; and

(C) a liability resulting from such Tax is assessed directly against Payor,

then, except to the extent Payee has satisfied or then satisfies the liability resulting from such Tax, Payee will promptly pay to Payor the amount of such liability (including any related liability for interest, but including any related liability for penalties only if Payee has failed to comply with its obligations under subparagraph (b)(ii) or (b)(iii) of this Paragraph).

This Amendment shall be effective immediately upon execution and shall apply to all current and future Transactions.

THIS AMENDMENT SHALL BE GOVERNED AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK WITHOUT GIVING EFFECT TO THE CONFLICT OF LAW PRINCIPLES THEREOF.

Except as amended by this Amendment, the Agreement shall remain in full force and effect.

\_\_\_\_\_

\_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_