

INFORMATION FOR NON-RESIDENT SHAREHOLDERS

All non-resident shareholders who have not submitted a certificate of residence, for purpose of correct taxation and by the terms of Tax Treaties on avoidance of double taxation, should submit such certificate of residence on adequate form and verified by authorized body in the country of residence, to the address of METALAC AD (Kneza Aleksandra 212, 32300 Gornji Milanovac, Serbia) not later than 30th August 2008.

The certificate of residence will be valid only if issued on the form created for the needs of the Treaty on Avoidance of Double Taxation by the Ministry of Finance of the Republic of Serbia – Group for Comparative Tax Law and Avoidance of Double Taxation, where shareholders can get the form. Such certificate form is then submitted for verification (by stamp and signature) to an authorized body in shareholder's resident country:

- **Ministry of Finance** – Belgium, Bosnia and Herzegovina, Bulgaria, Egypt, Italy, Cyprus, Korea, Kuwait, Latvia, Hungary, Malaysia, Macedonia, Moldova, Germany, Norway, Poland, Romania, Russian Federation, Slovakia, Slovenia, Turkey, Finland, France, Holland, Croatia, Czech Republic,

- Minister of Finance – Sweden
- State Tax Administration – Ukraine
- The Commissar General of Inland Revenue – Sri Lanka
- State Administration of Taxation – PRChina
- Minister for Taxation – Denmark
- IRS – Great Britain
- The State Tax Committee
- Director of Federal Tax Administration – Switzerland
- General Taxation Department – Albania

To non-resident shareholders who should not submit the certificate within the above date, September dividend will be paid out applying 20% tax rate according to the Art. 40 and 40a of the Corporate Profit Tax Law and Art. 64 and 107a of Personal Income Tax Law.