



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	0164-12
<b>Date:</b>	02/01/2012
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	Tax Relief - Country: Ireland Seagate Technologies PLC. – CUSIP: G7945M107 Record Date: 02/15/12 Pay Date: 03/01/12 EDS Cut-Off Date: 02/23/2012 Post Payable EDS Window Cut-off : 03/09/12

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively. Questions regarding this Important Notice may be directed to GlobeTax.

**\*Please Note\* The EDS window will open on February 16, 2012 and close on February 23, 2012.**

**\*\*Please Note\*\* The Post-Pay date EDS window will open on March 2, 2012 and close on March 9, 2012**

***Important Legal Information:** The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

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**SEAGATE TECHNOLOGIES PLC**  
**CUSIP: G7945M107**  
**RECORD DATE: 02/15/2012**  
**PAY DATE: 03/01/2012**

**Note: The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with Record Date February 15, 2012 only. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.**

Participants can elect to receive a distribution with 0% (tax-exempt rate) tax withheld on behalf of beneficial owners who meet the following conditions:

1. beneficial owners with a verified U.S. address or
2. beneficial owners that are resident as a matter of local law in “relevant territories” (other than the U.S.) (**see list below**) who held shares on May 2, 2011 or
3. beneficial owners residing in “relevant territories” (other than the U.S.) (see list below) who acquired all of their shares after May 2, 2011 and who have provided the required Irish dividend withholding forms to BNY Mellon / GlobeTax by 5 P.M. ET. on the last day of the applicable EDS election period or
4. beneficial owners residing OUTSIDE of relevant territories who qualify for other exemptions and have provided the required Irish dividend withholding forms to BNY Mellon / GlobeTax by 5 P.M. E.T. on the last day of the applicable EDS election period or
5. beneficial owners that are Irish resident companies or other Irish resident entities that are exempt from Irish dividend withholding tax (“DWT”) for Irish corporation tax purposes and have provided the required Irish dividend withholding forms to BNY Mellon / GlobeTax by 5 P.M. ET. on the last day of the applicable EDS election period

All others will be subject to dividend withholding tax of 20% (unfavorable rate) tax.

**Note: Beneficial owners residing as a matter of local law in a relevant territory (other than the U.S.) will be able to obtain exemption from Irish DWT on any dividends that may occur after June 1, 2011 and prior to April 30, 2012 without providing Irish DWT forms as long as they were a holder of record on May 2, 2011, held a position continuously since that date, and maintain a current form W8-BEN on file with their bank/broker. If a beneficial owner is not resident as a matter of local law in the relevant territory listed on the form W8-BEN on file with their bank or broker, then such beneficial owner is obliged to notify their bank or broker accordingly. All beneficial owners residing as a matter of local law in a relevant territory (other than the U.S.) will need to provide the Irish dividend withholding tax forms to BNY Mellon / GlobeTax to obtain exemption on any dividends that may occur after April 30, 2012 regardless of when the shares were purchased. Such persons should put the appropriate Irish dividend withholding tax forms in place as soon as possible.**

**Participants can use the DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify that all or a portion of their positions are entitled to the applicable tax rate.**

**NOTE: THE INITIAL PRE-PAY DATE EDS WINDOW WILL OPEN ON FEBRUARY 16, 2012 AND WILL CLOSE ON FEBRUARY 23, 2012.**

**NOTE: THE POST-PAY DATE EDS WINDOW WILL OPEN ON MARCH 2, 2012 AND WILL CLOSE ON MARCH 9, 2012.**

Participants electing shares in the Post-Pay Date EDS Window, and who have provided the proper documentation to BNY Mellon / Globe Tax by March 9, 2012 will be paid via DTC on March 20, 2012.

By certifying the exempt rate, the participant is certifying that the beneficial owner meets one of the criteria listed below:

**EXEMPT 0% - U.S. RESIDENTS**

The direct beneficial owner of the shares to be paid at the exempt rate has a valid U.S. address on the participant's books and records on the record date of February 15, 2012. The participant is **not required** to provide a U.S. Certification of Residence (Form 6166) or a Non-Resident V2 form but must have a valid U.S. address on their books which has been certified by the beneficial owner through a W-9 Form.

**EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) (FOR PERSONS WHO HELD SHARES CONTINUOUSLY SINCE MAY 2, 2011)**

The direct beneficial owner of the shares to be paid at the exempt rate is resident as a matter of local law in a "relevant territory" (other than the U.S.) and has an address in a relevant territory (other than the U.S.) on the record date of February 15, 2012 (**Appendix A**).

To qualify under this category:

- a) The beneficial owner must have a validated address in a relevant territory (other than the U.S.) listed on the participant's books and records. A validated address is one for which a W-8BEN has been provided to the DTC Participant.
- b) If the beneficial owner is not resident as a matter of local law in the relevant territory listed on the form W8-BEN on file with their bank or broker, then such beneficial owner is obliged to notify their bank or broker accordingly.
- c) The participant is **not required** to provide BNY Mellon/GlobeTax with an Irish Non-Resident V2 form in support of the beneficial owner's residency.

**EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) (FOR PERSONS WHO ACQUIRED ALL OF THEIR SHARES AFTER MAY 2, 2011)**

The direct beneficial owner of the shares to be paid at the exempt rate has an address in a "relevant territory" (other than the U.S.) on the record date of February 15, 2012 (**Appendix A**).

To qualify under this category:

- a) An original Non-Resident V2 Form is on file with the **Irish Qualifying Intermediary ("QI")** closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon/ GlobeTax using **Appendix B** enclosed.  
**OR**
- b) An original Non-Resident V2 Form is provided to BNY Mellon/GlobeTax by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon/GlobeTax using **Appendix B** enclosed.

## **EXEMPT 0% - OTHER ELIGIBLE ENTITIES**

The direct beneficial owner of the shares to be paid at the exempt rate is a company that is resident outside of Ireland and the relevant territories but is controlled either by one or more persons that are resident in a relevant territory or by a company, the principal class of shares of which, or of its 75% parent company or of all its parent companies, is substantially and regularly traded on a stock exchange in Ireland or on a recognized stock exchange in a relevant territory on the record date of February 15, 2012 (**Appendix A**).

To qualify under this category:

- a) An original Non-Resident Form V2B\* is on file with the QI closest to the beneficial owner and the beneficial owner is disclosed to BNY Mellon /GlobeTax using **Appendix B** enclosed.
- OR**
- b) An original Non-Resident Form V2B\* is provided to BNY Mellon/GlobeTax by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon/GlobeTax using **Appendix B** enclosed.

## **EXEMPT 0% - IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES**

The direct beneficial owner of the shares to be paid at the exempt rate is a company or other Irish resident entity that is exempt from Irish dividend withholding tax, such as a pension fund, that is resident in Ireland on the record date of February 15, 2012.

To qualify under this category:

- a) An original Composite Resident Form V3\* is on file with a QI closest to the beneficial owner and the beneficial owner is disclosed to BNY Mellon/GlobeTax using **Appendix B** enclosed.
- OR**
- b) An original Composite Resident Form V3\* is provided to BNY Mellon/GlobeTax by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon/GlobeTax using **Appendix B** enclosed.

## **SPECIAL SITUATIONS**

### **U.S. Citizens and Residents on long-term assignment abroad**

If a shareholder has an address in a relevant territory but has a valid W-9 on file that validates their residency in the U.S. then this shareholder may obtain the exempt withholding rate with,

**Either:**

### **AN ELECTION IN THE EXEMPT 0% - U.S. RESIDENTS CATEGORY IF:**

Either

- a) There is still a valid U.S. address on file with the DTC Participant.

Or

- b) An original Non-Resident Form V2A\* and a U.S. Certification of Residence. (Form 6166) (provided as documentation for part 2 of the Non-Resident Form V2A) are provided to either the QI closest to the beneficial owner or to BNY Mellon/GlobeTax and the beneficial owner must be disclosed to BNY Mellon/GlobeTax using **Appendix B** enclosed.

**Or:**

**AN ELECTION IN THE EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY IF:**

They meet the requirements listed for Residents of Relevant Territories (other than the U.S.) above.

**Residents of a Relevant Territory residing in the U.S.**

If a shareholder has an address in the U.S. but has a form W-8BEN on file that validates his residency in a relevant territory (other than the U.S.) he may claim exemption in the EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) provided that he satisfies all other terms and conditions under that category.

**UNFAVORABLE 20%**

For purposes of certifying via EDS on this dividend distribution, all shares that do not meet the criteria for the exempt rate noted above will be paid net of Irish dividend withholding tax applied at the rate of 20%.

Partnerships and Trusts are entitled for tax relief via EDS as follows:

**PARTNERSHIPS**

For Irish Dividend Withholding Tax (DWT) purposes, a partnership is viewed as a resident of a relevant territory only to the extent that all of the partnership's underlying partners are residents of a relevant territory. If all partners are residents of relevant territories or otherwise entitled to an exemption from DWT, the Irish Revenue Commissioners may, at their discretion, issue a letter by concession granting the partnership an exemption from DWT. If at least one partner is not a resident of a relevant territory or otherwise entitled to an exemption from DWT, no part of the partnership's position is entitled to exemption from DWT.

Withholding rate with Participant EDS certification for partnerships whose partners are all residents of relevant territories or otherwise entitled to an exemption from DWT: 0%

Withholding rate without Participant EDS certification and for partnerships with at least one partner that is not a resident of a relevant territory or otherwise entitled to an exemption from DWT: 20%

**TRUSTS**

Taxable Trusts (for DWT purposes, "discretionary trusts"): If a trust is taxable at the entity level and falls within one of the exempt categories set out above at the level of the trust, it is entitled to exemption from DWT.

Non-taxable trusts (for DWT purposes, "non-discretionary trusts"): If a trust is not taxable at the entity level, eligibility for exemption from DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories, the trust is entitled to exemption from DWT. If at least one beneficiary is not a resident of a relevant territory, no part of the trust's position is entitled to exemption from DWT and the trust's entire position is subject to the 20% DWT.

Withholding rate with Participant EDS certification for taxable trusts falling within one of the exempt categories set out above at the level of the trust and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%

Withholding rate without Participant EDS certification and for taxable trusts not falling within one of the exempt categories set out above at the level of the trust and Non-taxable trusts with at least one beneficiary not a resident not of a relevant territory: 20%

**\*NOTE:** Non-Resident Forms V2A, V2B and V2C and Composite Resident Form V3 are available at <http://www.revenue.ie/en/tax/dwt/forms/index.html>

To ensure that beneficial owners who meet the exempt treatment criteria receive their **SEAGATE TECHNOLOGIES PLC** dividends gross please notify DTC, via EDS, no later than **February 23, 2012**, as to the declaration of the shares representing Exempt and Unfavorable holders of record date **February 15, 2012**.

*Individual residents of Ireland may not benefit from the exempt / favorable rate program unless they are entitled to exemption from DWT under Irish law by reason of incapacity or infirmity and have completed a Composite Resident Form V3 to this effect.*

For information about filing reclaims after **March 9, 2012**, as well as receiving the appropriate tax forms, please contact:

BNY Mellon c/o GlobeTax  
90 Broad Street – 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: April Gerry  
Email: April\_Gerry@GlobeTax.com  
Telephone: 1-800-915-3536

For DTC participants who filed incorrectly via the DTC EDS process and wish to amend their filing, please call BNY Mellon / GlobeTax at 800-915-3536. Long form filings are subject to a Tax Relief Fee of \$0.005 per share with a minimum service charge of \$25.00 withheld by BNY Mellon / GlobeTax.

**If Participants do not certify through EDS for the exempt rate as to any shares, they will receive the dividend with 20% withheld with respect to those shares.**

**Please note:** Beneficial owners will not benefit from the accelerated tax refund procedure if claimants file after the deadline of **March 9, 2012**, but may submit claims to BNY Mellon / GlobeTax, who is available to assist in claiming refunds from the Ireland Revenue Office under the traditional long form process until **December 1, 2016**, or to the Irish Revenue Commissioners. Be advised that it is generally more advantageous to file a claim earlier, specifically under the accelerated tax refund procedure, as refunds claimed through the traditional long form procedure customarily experience extensive costs and delays.

## RELEVANT TERRITORIES

### Relevant Territories

ALBANIA	HONG KONG	PAKISTAN
ARMENIA	HUNGARY	POLAND
AUSTRALIA	ICELAND	PORTUGAL
AUSTRIA	INDIA	ROMANIA
BAHRAIN	ISRAEL	RUSSIA
BELARUS	ITALY	SAUDI ARABIA
BELGIUM	JAPAN	SERBIA
BOSNIA & HERZEGOVINA	KOREA	SINGAPORE
BULGARIA	KUWAIT	SLOVAK REPUBLIC
CANADA	LATVIA	SLOVENIA
CHILE	LITHUANIA	SOUTH AFRICA
CHINA	LUXEMBOURG	SPAIN
CROATIA	MACEDONIA	SWEDEN
CYPRUS	MALAYSIA	SWITZERLAND
CZECH REPUBLIC	MALTA	REPUBLIC OF TURKEY, THE
DENMARK	MEXICO	UNITED ARAB EMIRATES
ESTONIA	MOLDOVA	UNITED KINGDOM
FINLAND	MONTENEGRO	UNITED STATES
FRANCE	MOROCCO	VIETNAM
GEORGIA	NETHERLANDS	ZAMBIA
GERMANY	NEW ZEALAND	
GREECE	NORWAY	

### APPENDIX B

**\*\*\*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD\*\*\***

**COVER LETTER REQUIRED FOR EXEMPT IRISH RESIDENTS & OTHER ELIGIBLE ENTITIES**

\_\_\_\_\_  
(Date)

BNY Mellon / GlobeTax  
90 Broad Street - 16th Floor  
New York, New York 10004  
Attn: April Gerry

RE: Issue Name: SEAGATE TECHNOLOGIES PLC (“Issuer”)  
CUSIP : G7945M107  
Record Date: February 15, 2012  
Payable Date: March 1, 2012

We, <DTC Participant Name>, also known under DTC participant number **0000**, acting on behalf of the beneficial owners of the dividend income specified above claim exemption from the 20% Irish dividend withholding tax. This exemption declaration is in respect of a relevant distribution to be made on the security referenced above. We hereby state that these shares are held in a nominee capacity only and we therefore hold no beneficial interest in them; all monies repaid by Revenue will be paid to the underlying beneficial owners.

By completing the table below, which supports our EDS exempt election, we are indicating that we are submitting a Non-Resident Form V2A, V2B or V2C or a Composite Resident Form V3 on behalf of the following beneficial owners.

If the applicable forms are on file with a Qualified Intermediary (“QI”), the name of the QI in possession of the original documentation is provided under the “Name of QI” column, and contact name and the telephone number where this QI can be reached is provided under the “Contact Information” column.

Name of QI	Contact Information	Beneficial Owner Name	Country of Residence	Shares Held	V2A, V2B, V2C or V3	Exempt Election Category
			Total:			

**Note: If there are five or more beneficial owners please submit a spreadsheet to April Gerry at Globetax.**

We ask that BNY Mellon, as Depositary, present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <Telephone Number> should you have any questions.

**Indemnification**

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.



We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the Issuer in processing such claims, we expressly agree that neither BNY Mellon nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and the Issuer and their respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

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Authorized Signature

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Telephone Number