



**SUPPLEMENT DATED 9 OCTOBER 2013  
TO THE BASE PROSPECTUS DATED 29 APRIL 2013**

**SOCIÉTÉ GÉNÉRALE**

as Issuer and Guarantor  
*(incorporated in France)*

and

**SG ISSUER**  
as Issuer  
*(incorporated in Luxembourg)*

**SGA SOCIÉTÉ GÉNÉRALE  
ACCEPTANCE N.V.**  
as Issuer  
*(incorporated in Curaçao)*

**SG OPTION EUROPE**  
as Issuer  
*(incorporated in France)*

**€ 125.000.000.000**

**Debt Instruments Issuance Programme**

This supplement (hereinafter the **Supplement**) constitutes a supplement for the purposes of Article 13.1 of the Luxembourg act dated 10 July 2005 on prospectuses for securities (hereinafter the **Prospectus Act 2005**) to the Debt Instruments Issuance Programme Prospectus dated 29 April 2013 (hereinafter the **Base Prospectus**) and approved by (a) the *Commission de Surveillance du Secteur Financier* (hereinafter the **CSSF**) on 29 April 2013 in accordance with Article 7 of the Prospectus Act 2005 implementing Article 13 of the Directive 2003/71/EC of the European Parliament and of the Council of 4 November 2003 on the prospectus to be published when securities are offered to the public or admitted to trading and amending Directive 2001/34/EC (the **Prospectus Directive**) as amended (which includes the amendments made by Directive 2010/73/EU (the **2010 PD Amending Directive**)) and (b) by the SIX Swiss Exchange Ltd (**SIX Swiss Exchange**) pursuant to its listing rules.

The purpose of this Supplement is to modify (i) the paragraph relating to Austria in the section headed "**TAXATION**" and (ii) paragraphs 5.2 "**Redemption for tax reasons**", 5.3 "**Special tax redemption**" and 6.2 of the Terms and Conditions of the English Law Notes and Uncertificated Notes and of the French Law Notes and the related item in the section headed "**Form of Final Terms**".

This Supplement completes, modifies and must be read in conjunction with the Base Prospectus and the supplements dated 31 May 2013, 23 July 2013, 8 August 2013 and 12 September 2013.

Full information on the Issuers and the offer of any Notes is only available on the basis of the combination of the Base Prospectus and the supplements dated 31 May 2013, 23 July 2013, 8 August 2013 and 12 September 2013.

Unless otherwise defined in this Supplement, terms used herein shall be deemed to be defined as such for the purposes of the relevant Terms and Conditions of the Notes set forth in the Base Prospectus.

To the extent that there is any inconsistency between (i) any statement in this Supplement and (ii) any other statement in the Base Prospectus, the statements in (i) above will prevail.

To the best of the knowledge and belief of each Issuer and the Guarantor, no other significant new factor, material mistake or inaccuracy relating to information included in the Base Prospectus has arisen or been noted, as the case may be, since the publication of the supplement dated 12 September 2013.

In accordance with Article 13.2 of the Prospectus Act 2005, investors who have already agreed to purchase or subscribe for the securities before this Supplement is published have the right, exercisable within a time-limit of two business days after the publication of this Supplement (no later than 11 October 2013) to withdraw their acceptances.

## **DOCUMENTS AVAILABLE**

Copies of this Supplement can be obtained, without charge, from the head office of each Issuer and the specified office of each of the Paying Agents, in each case, at the address given at the end of the Base Prospectus.

This Supplement will be published on the website of:

- the Luxembourg Stock Exchange ([www.bourse.lu](http://www.bourse.lu)) and
- the Issuers (<http://prospectus.socgen.com>) via one of the following paths:

SOCIÉTÉ GÉNÉRALE -> Debt Issuance Program -> 2013 -> Supplement 2013;  
SG ISSUER -> 2013 -> Supplement 2013;  
SGA -> 2013 -> Supplement 2013;  
SG OPTION EUROPE -> 2013 -> Supplement 2013.

## **AMENDMENTS TO THE BASE PROSPECTUS**

I - Page 741 – Section headed “**TAXATION**”:

The sub-section 3.1 is deleted and replaced as follows:

### **“3.1 Austria**

The following is a brief summary of certain Austrian tax aspects in connection with the Notes. It does not claim to fully describe all Austrian tax consequences of the acquisition, ownership, disposition or redemption of the Notes. In some cases a different tax regime may apply. Further, this summary does not take into account or discuss the tax laws of any country other than Austria nor does it take into account the investors' individual circumstances. Prospective investors are advised to consult their own professional advisors to obtain further information about the tax consequences of the acquisition, ownership, disposition, exchange, exercise, settlement or redemption of the Notes. Only personal advisors are in a position to adequately take into account special tax aspects of the particular Notes in question as well as the investor's personal circumstances and any special tax treatment applicable to the investor.

This summary is based on Austrian Law as in force when drawing up this Prospectus Supplement. The Austrian tax laws have substantially changed due to the entry into force of capital gains tax related provisions on 1 April 2012 and additional changes entered into force on 1 January 2013. The Austrian Federal Ministry of Finance has moreover issued and published Guidelines on the Taxation of Investment Income dated 7 March 2012 relating to the application of the new tax laws. Relating to the new tax laws, there is currently neither case law nor a secure practice applied by the paying agents and/or securities account keeping agents so that deviations may result from the factual implementation and practice as compared to the legal situation described herein. The laws and their interpretation by the

tax authorities may change and such changes may also have retroactive effect. Prospective investors are therefore explicitly advised to consult their own professional advisers to obtain further information about the tax consequences of the acquisition, ownership, disposition, exchange, exercise, settlement or redemption of the Notes.

This summary does not describe the tax consequences for a holder of Notes that are redeemable in exchange for, or convertible into, shares or other securities or rights or which in other way provide for physical settlement, or the consequences of the exchange, exercise, physical settlement or redemption of such Notes and/or any tax consequences after the moment of exchange, exercise, physical settlement or redemption.

### **3.1.1 Austrian Resident Taxpayers**

Income derived by individuals having a domicile or their habitual abode in Austria or corporations having their corporate seat or place of management in Austria ("residents") is taxable pursuant to the Austrian Income Tax Act (*Einkommensteuergesetz*) or the Austrian Corporate Income Tax Act (*Körperschaftsteuergesetz*).

#### **3.1.1.1 Risk of re-qualification of Notes as foreign investment fund units**

- a) The Issuers are of the opinion that the Notes do not qualify as units or shares of an alternative investment fund (AIF) whose home member state is not Austria, as defined in the Alternative Investment Fund Managers Act, due to the lacking of a collective investment undertaking, of pooled investor assets and of a defined investment policy.
- b) Certain Notes such as non-capital guaranteed basket or index linked notes might be re-qualified by the tax authorities as units of an undertaking subject to foreign law investing in accordance with the principles of risk-spreading under certain conditions. Pursuant to the Austrian Investment Fund Act, any undertaking subject to foreign law whose assets are invested in accordance with the principles of risk-spreading is qualified as foreign investment fund for tax purposes, without regard to its legal form (substance over form approach), if one of the following requirements are fulfilled:
  - (i) the undertaking is neither directly nor indirectly subject to a tax in the foreign country comparable to Austrian corporation tax;
  - (ii) the profits of the undertaking are in the foreign country subject to a tax comparable to Austrian corporation tax the applicable rate of which is more than 10%-points lower than the Austrian corporation tax;
  - (iii) the undertaking is subject to a comprehensive tax exemption in the foreign state.

Income from investment funds is taxed at the level of the investors and includes distributions as well as retained earnings of the fund deemed to be distributed to the investor ("ausschüttungsgleiche Erträge"). Such retained earnings are deemed to be distributed to the investor for tax purposes to the extent of the share interest of the investor no later than four months after the end of the business year of the investment fund in which the earnings were derived by the fund. If no Austrian tax representative is appointed for the fund and the retained earnings of the fund deemed to be distributed to the investor are also not reported to the securities account keeping agent by the investors themselves, the non-Austrian fund will be qualified a "black fund" and the retained earnings of the fund deemed to be distributed each calendar year will be determined on a lump-sum basis which will result in a tax base of 90 per cent. of the difference between the first and the last redemption price of the fund units fixed in a calendar year, but will be minimum 10 per cent. of the last redemption price of the fund units fixed in a calendar year. As the applicable tax rate is 25 per cent. for corporate investors as well as, in general, for individuals, this minimum lump sum tax base results in a minimum tax of 2.5 per cent. per year on the last redemption price (NAV) in any calendar year before maturity.

In the case of sales or redemptions of black foreign investment fund units, the whole difference amount between the sale price of the fund unit on the one hand and its acquisition cost plus already taxed

retained earnings of the fund deemed to be distributed to the investor on the other hand will be subject to Austrian withholding tax of 25%.

Pursuant to the Investment Fund Guidelines 2008 published by the Austrian Federal Ministry of Finance a requalification of index and other reference linked notes into fund units requires, inter alia, (i) that an investment is effected in line with the principle of risk diversification and (ii) that the Issuer (or a trustee mandated by the Issuer) factually and predominantly acquires the (underlying) securities or that the investment qualifies as actively managed portfolio. This should, inter alia, exclude capital guaranteed notes and notes with less than six underlyings from requalification. Pursuant to the Investment Fund Guidelines 2008 "directly held index linked certificates should not be requalified as foreign investment fund units, irrespective, whether the underlying index is a recognized or individually composed, fixed or flexible index". Therefore index linked notes should also be prevented from a requalification as foreign investment fund units.

In the following we assume that the Notes do not qualify as foreign investment funds for income tax purposes.

### 3.1.1.2 Resident Individuals

Generally for Notes held as private assets, income arising from the Notes qualifies as investment income (*Einkünfte aus Kapitalvermögen*). Index (and other underlying) and formula linked Notes bearing interest or bearing index (and other underlying) or formula linked interest are treated as debt type claims (*Kapitalforderungen jeder Art*), whereas index (and other underlying) linked certificates without interest are treated as (securitized) derivatives (*verbriefte Derivate*) under the new Austrian income tax law. Investment income from the Notes comprises:

- (i) income from the provision of capital (*Überlassung von Kapital*) including interest payments on the Notes (*Zinserträge*),
- (ii) realised capital gains (*Einkünfte aus realisierten Wertsteigerungen*) derived from assets which may generate income from the provision of capital, and
- (iii) for Notes bearing no interest and structured as index (or other underlying) linked certificates, income from derivatives including income from the sale, pay-off or redemption of (securitized) index (or other underlying) linked Notes.

Hence, not only interest payments but also realized capital gains will, irrespective of the period of time the Notes have been held for, qualify as investment income (*Einkünfte aus Kapitalvermögen*) and be subject to income tax at a special rate of 25% provided that the realisation of capital gains or of income from derivatives does not form a focus of a business investor's activities. Investment income includes income derived from the sale, redemption or other pay-off of the Notes and, in the case of derivative financial instruments, from any other settlement of the Notes. The tax base is, in general, the difference between (a) the amount realized (e.g., the sale proceeds or, the redemption or other pay-off amount) and (b) the acquisition costs, in all cases including accrued interest, if any. Expenses which are directly connected with income subject to the special tax rate of 25% are non-deductible. For Notes held as private assets, the acquisition costs shall not include incidental acquisition costs. For the calculation of the acquisition costs of Notes held within the same account and having the same identification number which are acquired at different points in time, an average price applies.

If an Austrian securities account keeping agent or an Austrian paying agent is involved and pays out or settles the realization of the income or capital gain, income tax will be deducted by applying a 25% withholding tax. The 25% withholding tax deduction will result in a final income taxation for private investors (holding the Notes as private assets) provided that the investor has evidenced the factual acquisition costs of the Notes to the securities account keeping agent.

Withdrawals (*Entnahmen*) and other transfers of Notes from the securities account will be treated as dispositions (sales), unless specified exemptions are fulfilled like the transfer of the Notes to a securities account owned by the same taxpayer (i) with the same Austrian bank, (ii) with another Austrian bank if the account holder instructs the transferring bank to disclose the acquisition costs to the receiving bank or (iii) with a non-Austrian bank, if the account holder instructs the transferring bank to transmit the pertaining information to the competent tax office or (iv) with a non-Austrian bank, if the Notes are transferred from another non-Austrian bank and the account-holder himself notifies the competent Austrian tax office within a month; or further like the gratuitous transfer to a securities account held by another taxpayer, if the gratuitous transfer is evidenced to the securities account keeping agent or the agent is instructed to inform the Austrian tax office thereof or if the taxpayer himself notifies the competent Austrian tax office within a month.

To the extent that no withholding tax deduction will be effected due to the lacking of an Austrian paying agent and of an Austrian securities account keeping agent, the investment income derived from the Notes will have to be included into the income tax return in line with the provisions of the Austrian Income Tax Act.

Taxpayers, whose regular personal income tax rate is lower than 25% may opt for taxation of the income derived from the Notes at such regular personal income tax rate. Such application for opting into taxation at the regular personal income tax rate must, however, include all income subject to the special 25% tax rate. Expenses in connection with income subject to final taxation or to the special 25% income tax rate and incurred by the investor are also not deductible for persons having opted for taxation at the regular personal income tax rate.

Losses from Notes held as private assets may only be set off with other investment income (excluding, inter alia, interest income from bank deposits and other claims against banks) and must not be set off with any other income. The Austrian Federal Budget Supplement Act 2012 provides for a mandatory set-off of losses by the Austrian securities account keeping agent to investment income achieved in all securities accounts at the same agent qualifying as private assets but excluding joint securities accounts and fiduciary securities accounts at the same agent. A carry-forward of such losses is not permitted.

Income (including capital gains) derived from the Notes which are held as business assets will also be subject to the special tax rate of 25% deducted by way of a withholding tax provided that the realisation of capital gains or of income from derivatives does not form a focus of a business investor's activities. However, capital gains and income from derivatives, contrary to the income from the provision of capital (i.e. interest income), have to be included in the tax return. Write-downs to the going concern-value and losses derived from the sale, redemption or other pay-off regarding the Notes held as business assets must primarily be set off against positive income from realized capital gains of financial instruments within one and the same business and only half of the remaining loss may be set off or carried forward against any other income.

For income derived from Notes which have upon issue not been offered to the public as referred to in the Austrian Income Tax Act, the general income tax rate (as opposed to the 25% special tax rate) will apply.

### **3.1.1.3 Resident Corporations**

Corporate investors deriving business income from the Notes may avoid the application of withholding tax by filing a declaration of exemption (*Befreiungserklärung*) with the Austrian entity obliged to deduct the withholding tax. Income including any capital gain derived from the Notes by corporate investors is subject to corporate income tax at the general rate of 25%. There is, *inter alia*, a special tax regime for Private Foundations established under Austrian law (*Privatstiftungen*).

### **3.1.1.4 Certain aspects of the tax treatment of certain Notes**

Any income and capital gain from the sale or redemption of Notes acquired against consideration will be subject to income tax of 25% and the tax will be deducted by way of a withholding tax, if an Austrian paying agent or an Austrian securities account keeping agent will be involved. The tax base is, in general, the difference between (a) the amount realized (e.g., the sale proceeds or, the redemption or other pay-off amount) and (b) the acquisition costs, in all cases including accrued interest, if any. Please also refer to the above described tax laws applying to "Resident Individuals" (1.2).

Zero coupon Notes, index linked and credit linked Notes bearing interest (including index linked interest) and callable yield notes will qualify as notes under the new taxation rules but be subject to the taxation, as described above, of the difference between (a) the amount realized (e.g., the sales price, the redemption amount) including accrued interest, if any and (b) the acquisition costs (including accrued interest) and therefore subject to 25% withholding tax if paid out by an Austrian securities account keeping agent or an Austrian paying agent. If held as business assets, interest upon redemption of the zero coupon Notes is not subject to final taxation, but taxed like capital gains.

Index certificates (not bearing interest) and credit linked notes without interest, discount certificates, leveraged certificates (*Hebelzertifikate*) and other derivative securities will qualify as (securitized) derivative financial instruments and be subject to the 25% withholding tax on capital gains and other income from such financial instruments.

### **3.1.2 Non-Residents**

Income including any capital gain derived from the Notes by individuals who have neither a domicile nor their habitual abode in Austria or corporate investors who have neither their corporate seat nor their place of management in Austria ("non-residents") is not taxable in Austria provided the income is not attributable to a permanent establishment in Austria (for withholding tax under the EU Savings Directive see below).

Thus, non-resident investors in case they receive income from the Notes through a paying agent or a securities account keeping agent located in Austria may avoid the application of Austrian withholding tax if they evidence their non-resident-status vis-à-vis the entity obliged to deduct the Austrian withholding tax by disclosing information as required in the Austrian income tax guidelines. The provision of evidence that the investor is not subject to Austrian withholding tax is the responsibility of the investor.

If any Austrian withholding tax is deducted by the agent, the tax withheld shall be refunded to the non-resident investor upon his application, which has to be filed with the competent Austrian tax authority within five calendar years following the date of the imposition of the withholding tax.

Where non-residents receive income from the Notes as part of business income taxable in Austria (permanent establishment), they will be, in general, subject to the same tax treatment as resident investors.

### **3.1.3 EU Council Directive on Taxation of Savings Income**

EU Council Directive 2003/48/EC on taxation of savings income in the form of interest payments ("**EU Savings Tax Directive**") provides for an exchange of information between the authorities of EU member states regarding interest payments made in one member state to beneficial owners who are individuals and resident for tax purposes in another member state. Austria has implemented the Savings Directive by way of the EU Withholding Tax Act (*EU-Quellensteuergesetz*) which provides for a withholding tax as an alternative to an exchange of information if the investor decides to remain anonymous. Such EU Withholding tax is levied on interest payments within the meaning of the EU Withholding Tax Act made by a paying agent located in Austria to an individual resident for tax purposes in another member state of the European Union or certain dependent associated territories. The EU Withholding Tax rate amounts to 35%.

Withholding tax will be deducted upon actual or deemed interest payments as well as upon sale, refund or redemption of debt claims. Further, withholding tax will be deducted - on a *pro rata temporis* basis - in case of changes of the individual's withholding tax status such as changes of his country of residence or transfer of his securities to a non Austrian account.

Deduction of EU Withholding Tax can be avoided if the EU-resident investor provides the paying agent with a certificate drawn up in his name by the tax office of his member state of residence. Such certificate has to indicate, *inter alia*, the name and address of the paying agent as well as the account number of the investor or the identification of the Notes.

The scope of the definition of interest payments for EU Withholding Tax purposes may differ from the scope of interest payments for Austrian income and withholding tax purposes. For example, under certain conditions and subject to the guidelines and information issued by the Austrian Ministry of Finance income from share linked notes, index linked notes or fund linked notes may not be considered as interest for EU Withholding Tax purposes while being interest for Austrian tax purposes. Subject to the guidelines and information issued by the Austrian Ministry of Finance the treatment of structured notes (certificates) for EU Withholding tax purposes depends on the underlying as well as whether or not the Notes are capital guaranteed. Generally, interest payments are subject to EU Withholding tax, whereas the gains realised upon the redemption or sale are treated as follows:

Notes without capital guarantee (the term "capital guarantee" for such tax purposes is deemed to include guaranteed interest payments) are treated as follows: Interest payments are subject to EU Withholding Tax. Gains from Notes linked to shares, share indices, metals, currencies, exchange rates and the like which are not in advance guaranteed are not subject to EU Withholding Tax. If such gains are derived from Notes linked to bonds or bond indices they are not subject to EU Withholding Tax if the index or basket is comprised of minimum five different bonds of different issuers, if the portion of a single bond does not exceed 80% of the index and, with regard to dynamic Notes, the 80%-threshold is complied with throughout the entire term of the Notes. With regard to Notes linked to funds or fund indices, the difference amounts do not qualify as interest within the meaning of the EU Withholding Tax Act, if the index/fund is composed of minimum five different funds and a portion of each fund does not exceed 80%; in the case of dynamic notes the 80%-threshold must be complied with during the entire term of the Notes. If Notes are linked to mixed indices composed of funds as well as of bonds, gains do not qualify as interest within the meaning of the EU Withholding Tax Act, if the index is composed of minimum five bonds and five funds of different issuers and a portion of a single bond or a single fund does not exceed 80% of the pertaining index.

Relating to capital guaranteed Notes, factually paid interest amounts, whether guaranteed or not, are subject to EU Withholding Tax. Guaranteed parts of difference amounts (between issue price and redemption price respectively sale price) are subject to EU Withholding Tax on the basis of the yield upon issue. Other non-guaranteed income (difference between issuance amount or higher guaranteed part of redemption amount and non-guaranteed parts of redemption amount/sales proceeds) is treated as follows: If the underlying qualifies as bond, interest rate or inflation rate, then the income will qualify as interest within the meaning of the EU Withholding Tax Act and be subject to EU Withholding Tax. If shares, share indices, share baskets, metals, currencies and commodities are referred to as underlyings, the income is not subject to EU Withholding Tax. If funds and fund indices are referred to as underlying, the income is not subject to EU Withholding Tax, provided that the funds do not generate interest income within the meaning of the EU Withholding Tax Act. Should the underlyings qualify as certificates or other securities the proceeds of which do not qualify as interest subject to EU Withholding Tax, then the income derived therefrom is not subject to EU Withholding Tax, too.

As far as Notes are linked to credit events or credit default swaps, such notes should be treated for EU Withholding Tax purposes, in a substance over form approach, by analogy to notes linked to bonds or bond indices.

#### **3.1.4 Other Taxes**

There is no transfer tax, registration tax or similar tax payable in Austria by holders of bearer Notes as a consequence of the acquisition, ownership, disposition or redemption of the Notes. The sale and purchase of bearer securities as well as the redemption of Notes is in general not subject to Austrian stamp duty.

The Austrian inheritance and gift tax (*Erbschafts- und Schenkungssteuer*) has been abolished as of August 1, 2008. No such tax is levied anymore upon a transfer of assets by way of inheritance or gifts occurring after July 31, 2008. However, according to the Gift Notification Act 2008 (*Schenkungsmitteilungsgesetz 2008*) gifts have to be notified to the tax authorities within a three-month notification period. There are certain exemptions from such notification obligation, e.g., for gifts among relatives that do not exceed EUR 50,000 within a year or gifts among unrelated persons that do not exceed EUR 15,000 within five years.”

II – Page 206, Conditions 5.2 and 5.3 are modified as follows:

#### **Redemption for tax reasons**

The terms “Unless the applicable Final Terms specify that Condition 5.2 “Redemption for tax reasons” is not applicable,” are inserted at the beginning of the first paragraph of Condition 5.2 “Redemption for Tax Reason”. The first paragraph of Condition 5.2 “Redemption for tax reasons” shall consequently be read as follows:

*“Unless the applicable Final Terms specify that Condition 5.2 “Redemption for tax reasons” is not applicable, the Notes may be redeemed at the option of the Issuer or, as the case may be, the Guarantor in whole, but not in part, at any time (in the case of the Notes other than Floating Rate Notes or any other interest bearing Notes in respect of which the Rate of Interest is not calculated on a fixed rate basis (Structured Interest Notes)) or on any Interest Payment Date (in the case of Floating Rate Notes or Structured Interest Notes) on giving not less than 30 nor more than 45 days' notice to the Fiscal Agent and, in accordance with Condition 13, the Noteholders (which notice shall be irrevocable), if.”*

#### **Special tax redemption**

The terms “Unless the applicable Final Terms specify that Condition 5.3 “Special Tax Redemption” is not applicable,” are inserted at the beginning of the first paragraph of Condition 5.3 “Special Tax Redemption”. Condition 5.3 “Special Tax Redemption” shall consequently be read as follows:

*“Unless the applicable Final Terms specify that Condition 5.3 “Special Tax Redemption” is not applicable, if the Issuer or, as the case may be, the Guarantor would, on the occasion of the next payment of principal or interest in respect of the Notes, be prevented by the law of a Tax Jurisdiction (as defined in Condition 6) from causing payment to be made to the Noteholders of the full amount then due and payable, notwithstanding the undertaking to pay additional amounts contained in Condition 6.1, then the Issuer or the Guarantor, as the case may be, shall forthwith give notice of such fact to the Fiscal Agent and the Issuer or the Guarantor, as the case may be, shall, upon giving not less than seven nor more than 45 days' prior notice to the Noteholders in accordance with Condition 13, forthwith redeem all, but not some only, of the Notes at their Early Redemption Amount, together, if appropriate, with accrued interest, on the latest practicable Interest Payment Date on which the Issuer or the Guarantor, as the case may be, could make payment of the full amount then due and payable in respect of the Notes, provided that if such notice would expire after such Interest Payment Date the date for redemption pursuant to such notice to Noteholders shall be the later of:*

- (1) *the latest practicable date on which the Issuer or the Guarantor, as the case may be, could make payment of the full amount then due and payable in respect of the Notes; and*

(2) 14 days after giving notice to the Fiscal Agent as aforesaid.”

III – Page 215, Condition 6.2 of the Terms and Conditions of the English Law Notes and the Uncertificated Notes is modified as follows:

The terms “Unless the applicable Final Terms specify that Condition 6.2 is not applicable,” are inserted at the beginning of the first paragraph of Condition 6 of the Terms and Conditions of the English Law Notes and the Uncertificated Notes. The first paragraph of Condition 6.2 of the Terms and Conditions of the English Law Notes and the Uncertificated Notes shall consequently be read as follows:

*“Unless the applicable Final Terms specify that Condition 6.2 is not applicable, in the event that any amounts are required to be deducted or withheld for, or on behalf of, any Tax Jurisdiction, the relevant Issuer or, as the case may be, the Guarantor shall, to the fullest extent permitted by law, pay such additional amount as may be necessary, in order that each Noteholder, Receiptholder or Couponholder, after deduction or withholding of such taxes, duties, assessments or governmental charges, will receive the full amount then due and payable provided that no such additional amount shall be payable with respect to any Note, Receipt or Coupon.”*

IV – Page 262, Condition 6.2 of the Terms and Conditions of the French Law Notes is modified as follows:

The terms “Unless the applicable Final Terms specify that Condition 6.2 is not applicable,” are inserted at the beginning of the first paragraph of Condition 6 of the Terms and Conditions of the French Law Notes. The first paragraph of Condition 6.2 of the Terms and Conditions of the French Law Notes shall consequently be read as follows:

*“Unless the applicable Final Terms specify that Condition 6.2 is not applicable, in the event that any amounts are required to be deducted or withheld for, or on behalf of, any Tax Jurisdiction, the relevant Issuer or, as the case may be, the Guarantor shall, to the fullest extent permitted by law, pay such additional amount as may be necessary, in order that each Noteholder, Receiptholder or Couponholder, after deduction or withholding of such taxes, duties, assessments or governmental charges, will receive the full amount then due and payable provided that no such additional amount shall be payable with respect to any Note, Receipt or Coupon.”*

IV - Page 148, paragraph 25 of the Form of final Terms is deleted and replaced as follows:

- “25. Early Redemption Amount(s) payable on redemption for taxation reasons or on Event of Default:** *[[Insert the currency and the amount]] per Note of *[[Insert the currency and the amount]]* Specified Denomination] *[[Insert the currency and the amount]]* per Calculation Amount] [Market Value]*
- [Conditions 5.2 Redemption for tax reasons, Conditions 5.3 Special Tax Redemption and Conditions 6.2 are not applicable to this Series of Notes]”*

## RESPONSIBILITY

Each Issuer and the Guarantor accept responsibility for the information contained in or incorporated into this Supplement.

To the best of the knowledge and belief of each Issuer and the Guarantor (each having taken all reasonable care to ensure that such is the case) the information contained in or incorporated by reference into this Supplement is in accordance with the facts and does not omit anything likely to affect the import of such information.