

Seagate Technology plc

Information for Shareholders on Irish Dividend Withholding Tax (DWT)

This information is provided to shareholders of Seagate Technology plc (“**Seagate**”) as an aid to understanding Irish withholding tax on dividend payments. Dividends paid by Seagate are generally subject to Irish Dividend Withholding Tax (“**DWT**”), currently 25%.

Whether Seagate is required to deduct Irish DWT from dividends paid to a shareholder will depend largely on whether that shareholder has provided the appropriate information to Seagate’s transfer agent or to his or her broker and is resident for tax purposes in a “relevant territory.”

A list of the relevant territories is shown in Appendix A. Please note that countries may be added to this list from time to time as Ireland enters into additional taxation treaties; we urge you to consult your tax advisor or the Office of the Revenue Commissioners in Ireland for the most up-to-date list of relevant territories.

Shares held by U.S. residents and residents of Irish tax treaty countries (“relevant territories”)

Dividends paid on your Seagate shares generally will not be subject to Irish DWT, provided that:

- for U.S. residents only who hold shares “beneficially” (i.e., through banks, brokers or other nominees which in turn hold the shares through the Depository Trust Company (“**DTC**”)), your address in the broker’s records as a result of filing a Form W-9 or other official process is in the U.S. and this information is provided by your broker to Seagate’s qualifying intermediary; or
- for shareholders resident in a relevant territory (other than the U.S.) and U.S. resident shareholders that do not hold their shares beneficially, you complete and forward the appropriate Irish Revenue Form V2 and a certificate of residence from your tax authority to Seagate’s transfer agent (Computershare) at least 7 business days before the record date for the dividend payment.

Computershare can be contacted at:

Computershare
250 Royall Street
Canton, MA 02021
Phone: 1-800-962-4284
Website: www.computershare.com

Irish Revenue forms are available at <https://www.revenue.ie/en/companies-and-charities/dividend-withholding-tax/exemptions-for-non-residents.aspx> . Please contact your broker or your tax advisor if you have any questions regarding Irish DWT.

Shares held by residents of countries that are not relevant territories

Seagate shareholders who do not reside in relevant territories will be subject to Irish DWT, but there are a number of other exemptions that could apply on a case by case basis. Such shareholders should seek their own advice as to whether and how they may claim such exemptions.

Shareholders who are required to file Irish forms to receive their dividends free of DWT should note that the forms are valid until 31 December of the fifth year following the year that the certificate of residency accompanying the V2 form was issued and new forms must be filed before the expiration of that period in order for them to continue to receive dividends without DWT.

Important information for all shareholders about Irish withholding tax

Seagate will rely on information received directly or indirectly from brokers and its transfer agent in determining where shareholders reside, whether they have provided the required U.S. tax information or whether they have provided the required Irish dividend withholding tax forms, as described above. Seagate strongly recommends that shareholders who will need to complete Irish forms as described above do so and provide them to their brokers or Seagate's transfer agent, as the case may be, as soon as possible. Shareholders who do not need to complete Irish forms should ensure that their residence or required U.S. tax information has been properly recorded by their brokers or provided to Seagate's transfer agent, as the case may be, as described above.

Refunds

If any shareholder who is exempt from withholding receives a dividend subject to Irish dividend withholding tax, he or she may make an application for a refund from the Irish Revenue Commissioners on the prescribed form.

Irish Revenue forms are available at <https://www.revenue.ie/en/companies-and-charities/dividend-withholding-tax/refunds-for-non-residents.aspx>.

APPENDIX A
RELEVANT TERRITORIES
(As at 16 October 2019)

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|-----|----------------------|-----|--------------------------|
| 1. | Albania | 38. | Luxembourg |
| 2. | Armenia | 39. | Macedonia |
| 3. | Australia | 40. | Malaysia |
| 4. | Austria | 41. | Malta |
| 5. | Bahrain | 42. | Mexico |
| 6. | Belarus | 43. | Moldova |
| 7. | Belgium | 44. | Montenegro |
| 8. | Bosnia & Herzegovina | 45. | Morocco |
| 9. | Botswana | 46. | Netherlands |
| 10. | Bulgaria | 47. | New Zealand |
| 11. | Canada | 48. | Norway |
| 12. | Chile | 49. | Pakistan |
| 13. | China | 50. | Panama |
| 14. | Croatia | 51. | Poland |
| 15. | Cyprus | 52. | Portugal |
| 16. | Czech Republic | 53. | Qatar |
| 17. | Denmark | 54. | Republic of Turkey |
| 18. | Egypt | 55. | Romania |
| 19. | Ethiopia | 56. | Russia |
| 20. | Estonia | 57. | Saudi Arabia |
| 21. | Finland | 58. | Serbia |
| 22. | France | 59. | Singapore |
| 23. | Georgia | 60. | Slovak Republic |
| 24. | Germany | 61. | Slovenia |
| 25. | Greece | 62. | South Africa |
| 26. | Hong Kong | 63. | Spain |
| 27. | Hungary | 64. | Sweden |
| 28. | Iceland | 65. | Switzerland |
| 29. | India | 66. | Thailand |
| 30. | Israel | 67. | Turkey |
| 31. | Italy | 68. | Ukraine |
| 32. | Japan | 69. | United Arab Emirates |
| 33. | Kazakhstan | 70. | United Kingdom |
| 34. | Korea | 71. | United States of America |
| 35. | Kuwait | 72. | Uzbekistan |
| 36. | Latvia | 73. | Vietnam |
| 37. | Lithuania | 74. | Zambia |