



**IMMEDIATE ACTION FROM YOU MAY BE REQUIRED TO OBTAIN PREFERRED TAX STATUS IN IRELAND
IN RESPECT OF YOUR ALLERGAN PLC ORDINARY SHARES**

Dear Allergan Shareholder:

You are receiving this letter because you hold ordinary shares of Allergan plc ("Allergan") that are registered directly in your name with our transfer agent, Computershare Trust Company, N.A ("Computershare"). As you may know, Allergan has declared a quarterly dividend on its ordinary shares. Each dividend payment will be subject to Irish Dividend Withholding Tax ("DWT"), which currently is applied at a rate of 20% of the amount of the dividend, unless you obtain a DWT exemption.

This letter contains information relating to the processes by which you may be able to obtain such exemption.

Please note that this letter is intended to address exemptions that may be granted to holders of Allergan's ordinary shares registered directly with Computershare (i.e. shares held outside of DTC). If you are a shareholder of Allergan who holds shares beneficially through a broker via DTC, we anticipate that your broker will contact you directly in the event that any documentation is necessary for you to obtain a DWT exemption.

U.S. Record Holders

If you are a U.S. resident and your Allergan ordinary shares are registered directly in your name with Computershare, your dividend payment will be exempt from DWT if you file the applicable valid Irish Non-Resident Form V2 ("Form V2") and, in most cases, a U.S. Certification of Tax Residency ("Form 6166"), with Computershare before the record date for such dividend (and for any other dividend payable while your Form V2, with accompanying Form 6166, if applicable, is still valid). The Form V2 (with accompanying Form 6166, if applicable) will be valid from the date of signing or, if later and if applicable, from the date of issue of the Form 6166, until December 31 in the fifth year following the year in which the Form V2 was signed or the Form 6166 was issued as appropriate.

Form V2 is enclosed herein. Notes for guidance on completing Form V2 are included in Form V2. Please note with respect to Part K of Form V2 (Qualifying Non-Resident Individual) that the Irish Revenue Commissioners ("Revenue") accept Form 6166 from U.S. residents in place of the tax authority certificate of residence at Part 2.

To obtain Form 6166, you must file Form 8802, Application for United States Residency Certification, with the U.S. Internal Revenue Service ("IRS") at least 45 business days before the Form 6166 is needed. Form 8802 is enclosed herein. Instructions for completing the Form 8802 can be downloaded on the IRS website at <https://www.irs.gov/instructions/i8802/ch01.html>. The IRS requires a fee of USD \$85.00 to process the Form 8802.

You should consult a tax advisor to determine whether you need to file Form 6166 and/or whether obtaining DWT tax exemption is worth the expenditure. Neither Allergan nor Computershare can provide advice as to whether it is worthwhile for any shareholder to file Form 6166 or obtain DWT tax exemption.

Please send your completed forms to:

Computershare Tax Department
RE: V2 Processing
PO Box 43001
Providence, RI 02940-3001

Notwithstanding the above, with respect to the dividend to be paid on March 28, 2017, your dividend payment will be exempt from DWT if you are a U.S. resident and you have presented a valid Form W-9 to Computershare. **Please note that a valid Form W-9 will allow exemption in respect of the dividend to be paid on March 28, 2017 only.** You should file Form V2 and Form 6166 with Computershare as outlined above as soon as possible, and at the latest before the record date for the next dividend, in order to obtain exemption from DWT on that dividend and any future dividends paid while your Form V2 and Form 6166 remain valid.

Relevant Territory Record Holders

If you are a resident of a "Relevant Territory" (as listed on Annex A to this letter) for the purposes of tax and your Allergan ordinary shares are registered directly in your name with Computershare, your dividend payment will be exempt from DWT if you file the applicable valid Form V2 with Computershare before the record date for such dividend (and for any other dividend payable while your Form V2 is still valid). The Form V2 will be valid from the date of signing or, if later and if applicable, the date of issue of the tax authority certificate, until December 31 in the fifth year following the year in which the Form V2 was signed or the tax authority certificate was issued as appropriate.

Form V2 is enclosed herein. Notes for guidance on completing Form V2 are included in Form V2.

Please send your completed forms to:

Computershare Tax Department
RE: V2 Processing
PO Box 43001
Providence, RI 02940-3001
United States

Eligible Irish Record Holder

Most Irish resident shareholders will be subject to DWT in respect of dividend payments on their Allergan shares. If you are resident for the purposes of tax in Ireland; you are entitled to receive dividends without DWT; and your Allergan ordinary shares are registered directly in your name with Computershare, your dividend payment will be exempt from DWT if you file the applicable valid Composite Resident Form V3 ("Form V3") with Computershare before the record date for such dividend (and for any other dividend payable while your Form V3 is still valid). The Form V3 will be valid from the date of signing until December 31 in the fifth year following the year in which it was signed.

Form V3 and instructions for completing Form V3 can be found on the Revenue website at http://www.revenue.ie/en/tax/dwt/forms/res_v3.pdf.

Please send your completed forms to:

Computershare Tax Department
RE: V2 Processing
PO Box 43001
Providence RI 02940-3001
United States

All Other Record Holders

If you are a holder of Allergan ordinary shares registered directly with Computershare entitled to a dividend payment and you do not fall within any of the categories specifically referred to above, your dividend payment will be subject to DWT. **If you believe that you fall within an exemption from DWT other than the exemptions referred to above, you should consult your tax advisor to determine what steps, if any, may be taken to obtain such exemption.**

Refund Information

If you are eligible to receive a DWT exemption as outlined above but have received your dividend payment with DWT withheld, you may apply for a refund of such DWT from Revenue. To obtain the refund application, visit the Revenue website at <http://www.revenue.ie/en/tax/dwt/forms/dwt-claim-for-refund.pdf>.

There are also third party vendors who you may engage to assist you, for a fee, in obtaining such refund. Globetax is one such vendor who may be able to assist you, for a fee, in obtaining such refund. **You should consult your tax advisor to determine whether engaging a third party vendor to obtain a refund of DWT is worth the expenditure. Neither Allergan nor Computershare can provide advice as to whether it is worthwhile for any shareholder to engage a third party vendor, including but not limited to Globetax, to obtain a refund of DWT.**

Refund claims must be received by Revenue within four years from the end of the calendar year in which the DWT was withheld (e.g. a refund claim for DWT withheld in March 2017 must be made by December 31, 2021). For clarity, refund claims may be made in the same year as the DWT has been withheld.

Additional Information

If you have any questions or need additional information with regards to Form V2, Form V3, Form 8802 or Form 6166, please consult with your tax advisor or visit the Revenue website at <http://www.revenue.ie/en/tax/dwt/index.html> or the IRS website at www.irs.gov.

If you have any questions regarding your registered account for Allergan, please contact Computershare at (855) 807-3171 within the U.S. and (781) 575-4442 outside of the U.S.

Additional information is also available from our Investor Relations team. You can reach our Investor Relations team by telephone at (862) 261-7488 or by email at investorrelations@allergan.com.

Annex A

List of Relevant Territories for the purposes of Irish Dividend Withholding Tax*

Albania	Luxembourg
Armenia	Macedonia
Australia	Malaysia
Austria	Malta
Bahrain	Mexico
Belarus	Moldova
Belgium	Montenegro
Bosnia & Herzegovina	Morocco
Botswana	Netherlands
Bulgaria	New Zealand
Canada	Norway
Chile	Pakistan
China	Panama
Croatia	Poland
Cyprus	Portugal
Czech Republic	Qatar
Denmark	Romania
Egypt	Russia
Estonia	Saudi Arabia
Ethopia	Serbia
Finland	Singapore
France	Slovak Republic
Georgia	Slovenia
Germany	South Africa
Greece	Spain
Hong Kong	Sweden
Hungary	Switzerland
Iceland	Thailand
India	Turkey
Israel	Ukraine
Italy	United Arab Emirates
Japan	United Kingdom
Korea	Uzbekistan
Kuwait	Vietnam
Latvia	Zambia
Lithuania	

* Please note that the United States is considered a Relevant Territory for the purposes of Irish Dividend Withholding Tax , but U.S. Record Holders should review the section of this letter entitled "U.S. Record Holders" for applicable instructions regarding obtaining an exemption.