

В#:	0126-13
Date:	January 28, 2013
То:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	TaxRelief - Country: <b>Netherlands</b> Netherlands Market Announcement  Effective January 1, 2013

Please see the attached received from Citibank N.A regards to Netherlands Relief At Source Documentation Change.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

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## **Netherlands Market Announcement:**

## Netherlands Relief-At-Source Documentation Change

For all dividend events which offer a Relief-At-Source option: As of January 1, 2013 the Dutch Tax Authority will no longer accept Dutch Qualification Letters in lieu of a current year IRS Form 6166. DTC Participants will need to provide a current year IRS Form 6166 for each beneficial owner included in a Relief-At-Source process, currently limited to US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a). Please be aware of all deadlines, no documentation will be accepted past the posted date found in the Important Notice.

Participants are encouraged to obtain current year IRS Form 6166s as soon as possible for any clients they feel will wish to participate in such a Relief-At-Source process to ensure eligibility for dividends that may occur in the first quarter of 2013.

Please note the following cusips have historically offered Relief-At-Source as an option:

007924103 – AEGON N.V. 904784709 – UNILEVER N.V.

Citibank/ GlobeTax Services 90 Broad Street, Fl 16 New York, NY 10004 Attn: Netherlands Reclaims