## **DTCC** *Important Notice* The Depository Trust Company

B #:	0135-13	
Date:	January 29, 2013	
То:	All Participants	
Category:	Dividends	
From:	International Services	
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers	
Subject:	Tax Relief - Country: The Netherlands Unilever N.V. CUSIP: 904784709 Record Date: 02/08/13 Payable Date: 03/13/13 EDS Cut-Off Date: 02/22/13 8.00 PM (EST) Post Payable EDS Window: 03/14/2013 thru 03/27/2013 8.00 PM (EST)	

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 at 212-747-9100.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription\_form.php.

**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.



**UNILEVER N.V.** has announced an interim cash dividend in respect to the fourth quarter of fiscal year 2012. Citibank acts as Transfer Agent for the company's New York Registry Shares ("NYRS") program.

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. Use of EDS will permit entitlement amounts to be paid through DTC.

On NYRS Pay Date, all holders will receive this dividend net of the full Netherland statutory withholding tax of 15% with the possibility to reclaim as outlined in the below Eligibility Matrix:

DIVIDEND EVENT DETAILS		
COUNTRY OF ISSUANCE	NETHERLANDS	
ISSUE	UNILEVER N.V.	
CUSIP#	904784709	
TRANSFER AGENT	CITIBANK	
NYRS RECORD DATE	FEBRUARY 8, 2013	
NYRS PAY DATE	MARCH 13, 2013	
NYRS GROSS DIVIDEND RATE ON PAY DATE	\$0.3237	
ORD GROSS DIVIDEND RATE ON PAY DATE	€0.2430	
RATIO	1 ORD : 1 NYRS	
STATUTORY WHT RATE	15%	

### ELIGIBILITY MATRIX

RATE DESCRIPTION	RATE DESCRIPTION RECLAIM RATE ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED
UNFAVORABLE - 15%	UNFAVORABLE - 15% 0% Non-Treaty Countries		NONE
FAVORABLE - 10% POST-PAY DATE	5%	Azerbaijan, Bahrain, China, Czech Republic, Hong Kong, India, Indonesia, Kuwait, Oman, Portugal, Qatar, Romania, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	IB 92 UNIVERSEEL & CLIENT LISTING
FAVORABLE - 10% POST-PAY DATE	FAVORABLE - 10% 5% Ghana, Japan, United Kingdom &		IB 93 UNIVERSEEL & CLIENT LISTING
EXEMPT - 0%     US ARTICLE 36—CHARITIES under       POST PAY-DATE     15%     US ARTICLE 36—CHARITIES under       501(a), 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)     ESF		ESP SUBMISSION / CLIENT LISTING	
<b>EXEMPT - 0%</b> <b>POST-PAY DATE</b>		US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403 (b), 408, 408(a), 501(a)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0%     US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403 (b), 408, 408(a), 501(a)     (MUST B       (MUST B     (MUST B     (MUST B       (Comparison of the second secon		IRS FORM 6166 (MUST BE FOR 2013) & ESP SUBMISSION (SELECT RELIEF AT SOURCE OPTION) OR CLIENT LISTING	
EXEMPT - 0% (FOREIGN TAX EXEMPT) POST-PAY DATE LONG-FORM ONLY	15%	Any entity domiciled in a state in which it is not subject to tax on profits, as long as that state has an Exchange of Tax Information Agreement in place with the Netherlands, & that entity would not be subject to profits tax in the Netherlands if it were based therein.	CERTIFICATE OF RESIDENCY & DIV 16 "Refund for foreign bodies with exemption from profits tax"

CHARGES & DEADLINES					
FILING METHOD	ВАТСН	PAYMENT METHOD	TRANSFER AGENT SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMIS- SION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	EDS	\$0.005 per NYRS	\$0	FEB 22, 2013
QUICK RECLAIM	PRIMARY LONG-FORM BATCH	EDS	\$0.010 per NYRS	\$25	MAR 27, 2013
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	\$0.010 per NYRS	\$25	OCT 31, 2018

## ESP Electronic Submission Portal

powered by GLOBETAX

Citibank, now offers ESP powered by GlobeTax, a paperless withholding tax reclaim process, for Exempt Organizations (qualified under Article 36 of the Tax Convention) and Exempt Pension Trusts (qualified under Article 35 of the Tax Convention) to participants holding NYRSs and New York Shares.

These claims should be submitted through the following web site. (Requires a one-time registration)

https://www.globetaxesp.com

Please contact Mr. Brendan Jordan or Ms. Leann Maurice at 1-800-628-4646 or via email at DutchESP@GLOBETAX.COM if you have any questions about this process.

#### PLEASE NOTE:

WHEN SUBMITTING **RELIEF AT SOURCE** CLAIMS THROUGH ESP, **YOU MUST SELECT THE RELIEF AT SOURCE OPTION** AND SUBMIT ALL APPROPRIATE DOCUMENTATION BY THE DEADLINE SET FORTH IN THIS IMPORTANT NOTICE.

# CLAIMS SUBMITTED BY ESP, SELECTING OPTIONS OTHER THAN RELIEF AT SOURCE, WILL NOT BE CONSIDERED FOR RELIEF AT SOURCE.

CONTACT DETAILS		
PRIMARY CONTACT	CANDICE MEDENICA	
DOMESTIC PHONE (U.S.)	1-800-628-4646	
DOMESTIC FAX (U.S.)	1-800-633-4646	
INTERNATIONAL PHONE	1-212-747-9100	
INTERNATIONAL FAX	1-212-747-0029	
EMAIL ADDRESS	DutchESP@GLOBETAX.COM	
COMPANY	CITIBANK / GLOBETAX	
STREET ADDRESS	90 BROAD STREET 16 <sup>TH</sup> FLOOR	
CITY/STATE/ZIP	NEW YORK, NY 10004	
ADDITIONAL CONTACTS	LEANN MAURICE	
	BRENDAN JORDAN	

DESCRIPTION OF VARIOUS DOCUMENTATION			
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIRE- MENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SER- VICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFI- CIAL OWNER. IT MUST BE FOR THE CUR- RENT TAX YEAR.	ORIGINAL PREFERRED / COPY ACCEPTED	IRS REPRESENTATIVE
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN <b>NON-REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BARE THE STAMP OF LOCAL TAX AUTHORITY
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN <b>REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BARE THE STAMP OF LOCAL TAX AUTHORITY
DIV 16	THIS FORM IS USED TO APPLY FOR A "REFUND FOR FOREIGN BODIES NOT SUB- JECT TO ANY TAX ON PROFITS." (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL OWNER
A LISTING OF THE BENEFICIAL OWNERS NAMES, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION). THE CLIENT LISTING IS PROVIDED TO CITI- BANK / GLOBETAX, BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION, OR THROUGH TRADITIONAL HARD COPY RE- CLAIM REQUEST LETTER. IF NOT SUBMITTING YOUR CLAIM VIA ESP, PLEASE CONTACT DutchESP@GLOBETAX.COM TO PROCURE A RECLAIM REQUEST LETTER TEMPLATE.		ORIGINAL	DTC PARTICIPANT

FREQUENTLY ASKED QUESTIONS (FAQs)			
GENERAL QUESTIONS			
QUESTION	ANSWER		
DO I NEED TO SUBMIT A SPLIT-LETTER?	NO. YOUR EDS ELECTIONS WILL BE USED IN PLACE OF THE TRADITIONAL "SPLIT-LETTER."		
WILL I RECEIVE A DECLARATION IN LIEU OF DIVI- DEND NOTE ("DLD" or "CERT") FOR MY ARTICLE 35 OR ARTICLE 36 POSITIONS?	NO, GOING FORWARD, ALL DECLARATION IN LIEU OF DIVIDEND NOTES WILL BE MAINTAINED BY THE TRANSFER AGENT, TO BE RELEASED ONLY UPON WRITTEN REQUEST BY THE PARTICIPANT.		
AM I REQUIRED TO FILE THROUGH ESP?	NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH THE MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, RE- GARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.		
IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EM- PLOYEE PENSION PLANS OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY?	THESE ACCOUNT TYPES <b>WILL NOT</b> BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY IN ANY TAXABLE YEAR IF <b>LESS</b> <b>THAN 70%</b> OF THE TOTAL AMOUNT OF WITHDRAW- ALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED TO PROVIDE PENSION, RETIREMENT OR OTHER EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE TREATY.		
WILL CITIBANK /GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	CITIBANK / GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURI- TIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.		
RELIEF AT SOU	RCE QUESTIONS		
QUESTION	ANSWER		
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO CITIBANK / GLOBETAX IN ORDER TO PARTICI- PATE IN THE RELIEF AT SOURCE PROCESS?	YES, IN ADDITION TO SUBMISSION OF THE CLIENT LISTING, YOU MUST PROVIDE AN IRS FORM 6166 (CURRENT TAX YEAR) OR DUTCH QUALIFICATION LETTER FOR EACH BENEFICIAL OWNER.		
WILL I BE PAID THROUGH DTC FOR CLAIMS SUB- MITTED THROUGH THE RELIEF AT SOURCE PROC- ESS?	YES.		
WILL A "DUTCH QUALIFICATION LETTER" SUFFICE IN LIEU OF A CURRENT YEAR IRS FORM 6166?	NO, AS OF JANUARY 1, 2013 THE DUTCH TAX AU- THORITY NO LONGER ACCEPTS THE DUTCH QUALI- FICATION LETTER AS A MEANS OF PROVING EXEMP- TION.		
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE RELIEF AT SOURCE DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	YES, YOU MAY EITHER PARTICIPATE IN THE QUICK RECLAIM OR ON-GOING LONG-FORM PROCESSES, WITHIN THE STATUTE OF LIMITATIONS.		
ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?	RELIEF AT SOURCE CLAIMS ARE PAID ON THE ADR PAY DATE, THROUGH DTC.		

QUICK RECLAIM QUESTIONS			
QUESTION	ANSWER		
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO CITIBANK / GLOBETAX IN ORDER TO PARTICI- PATE IN THE QUICK RECLAIM PROCESS?	NO, YOU MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.		
WILL I BE PAID THROUGH DTC FOR CLAIMS SUB- MITTED THROUGH THE QUICK RECLAIM PROCESS?	YES.		
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN APPROXIMATELY 8 WEEKS OF PAY DATE.		
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL OWNERS HOLDING LESS THAN 5,000 ADRS WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADI- TIONAL LONG-FORM PROCESS.		
LONG-FORM QUESTIONS			
QUESTION	ANSWER		
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG- FORM CLAIMS?	APPROXIMATELY 4-6 MONTHS.		
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIRMENT PER BENEFICIAL OWNER?	NO, ALL CLAIMS WILL BE PROCESSEED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER.		
WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?	CITIBANK / GLOBETAX IS WILLING TO WAIVE THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS OF 50/50 FOR ANY BENEFICIAL OWNER RECLAIMING LESS THAN \$50.		
WILL I BE PAID THROUGH DTC FOR CLAIMS SUB- MITTED THROUGH THE LONG-FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.		

#### All Post-Electronic Reclaims filing Long-Form:

U.S. residents and non-U.S. residents who have missed the Relief at Source and Quick Reclaim Process deadlines may file for a "long-form" refund by submitting a claim via either ESP or traditional methods to Citibank / GlobeTax prior to the expiry of the right to claim. Based on their county, that period generally expires five (5) years from the end of the year in which the dividend was paid in the local market. Claims received after the long form deadline will be filed on a best effort basis at the discretion of Citibank / GlobeTax.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depositary and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.