



Important Notice
The Depository Trust Company

B #:	200-13
Date:	February 22, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: The Netherlands LyondellBasell Industries N.V. CUSIP: N53745100 <u>Record Date:</u> 02/25/2013 <u>Payable Date:</u> 03/18/2013 <u>EDS Relief-At-Source Cut-Off Date:</u> 03/06/2013 8:00 PM <u>EDS Post-Payable Window:</u> 03/19/2013 8:00 AM thru 04/03/2013 8:00 PM

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.

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.

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Non-Confidential

LyondellBasell Industries N.V. has announced that its Supervisory Board has authorized the company's Management Board to declare an interim dividend of \$0.40 per share, to shareholders of record on February 25, 2013.

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 Pay Date, all holders will receive this dividend net of the full Netherlands statutory rate with the possibility to obtain relief at source or a post-paydate refund as outlined in the below Eligibility Matrix:

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	NETHERLANDS
ISSUE	LyondellBasell Industries N.V.
CUSIP#	N53745100
DEPOSITARY	N/A
RECORD DATE	February 25, 2013
PAY DATE	March 18, 2013
GROSS DIVIDEND RATE ON PAY DATE	\$0.40
STATUTORY WHT RATE	15%

ELIGIBILITY MATRIX			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
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	5%	Ghana, Japan, United Kingdom	IB 93 UNIVERSEEL & CLIENT LISTING
EXEMPT - 0% 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)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0% POST-PAY DATE	15%	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% RELIEF AT SOURCE	15%	US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403 (b), 408, 408(a), 501(a)	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"

***Certain EU resident company holders may be eligible to take advantage of Relief-At Source**

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	EDS	\$0.004 per share	\$0	March 6, 2013
QUICK RECLAIM	PRIMARY LONG-FORM BATCH	EDS	\$0.006 per share	\$25	April 3, 2013
LONG-FORM	POST-EDS PROCESS; ONGOING	CHECK	\$0.006 per share	\$25	October 31, 2018

ESP Electronic Submission Portal

powered by **GLOBETAX**

Claims may be submitted through ESP powered by GlobeTax, a paperless withholding tax re-claim 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 shares.

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

<https://www.globetaxesp.com>

Please contact Ms. Leann Maurice or Ms. Candice Medenica at 1-212-747-9100 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	LEANN MAURICE
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	DutchESP@GLOBETAX.COM
COMPANY	GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	CANDICE MEDENICA
	BRENDAN JORDAN

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE FOR THE CURRENT TAX YEAR.	ORIGINAL PREFERRED / COPY ACCEPTED	IRS REPRESENTATIVE
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN NON-REMITTANCE-BASED 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 REMITTANCE-BASED 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 SUBJECT TO ANY TAX ON PROFITS." (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL OWNER
CLIENT LISTING	<p>A LISTING OF THE BENEFICIAL OWNERS NAMES, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION).</p> <p>THE CLIENT LISTING IS PROVIDED TO GLOBETAX, BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION, OR THROUGH TRADITIONAL HARD COPY RECLAIM REQUEST LETTER.</p> <p>IF NOT SUBMITTING YOUR CLAIM VIA ESP, PLEASE CONTACT DutchESP@GLOBETAX.COM TO PROCURE A RECLAIM REQUEST LETTER TEMPLATE.</p>	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 DIVIDEND NOTE ("DLD" or "CERT") FOR MY ARTICLE 35 OR ARTICLE 36 POSITIONS?	NO, 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, REGARDLESS 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, EMPLOYEE PENSION PLANS OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY?	THESE ACCOUNT TYPES WILL NOT BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY IN ANY TAXABLE YEAR IF LESS THAN 70% OF THE TOTAL AMOUNT OF WITHDRAWALS 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 GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.

RELIEF AT SOURCE QUESTIONS

QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO CITIBANK / GLOBETAX IN ORDER TO PARTICIPATE 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) .
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE PROCESS?	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 AUTHORITY NO LONGER ACCEPTS THE DUTCH QUALIFICATION LETTER AS A MEANS OF PROVING EXEMPTION.
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 GLOBETAX IN ORDER TO PARTICIPATE IN THE QUICK RECLAIM PROCESS?	U.S. Pensions / IRAs (ART 35) & U.S. Charities (ART 36) need not provide any physical documentation when filing. Only an ESP Submission is necessary, unless we contact you. All Non-U.S., 5% claims, must include an original Form IB92 or IB93, bearing the stamp of the holder's local tax authority.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED 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 QUICK RECLAIM DEADLINE.
DOES THE QUICK RECLAIM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL OWNERS HOLDING LESS THAN 5,000 SHARES WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADITIONAL 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 REQUIREMENT PER BENEFICIAL OWNER?	NO, ALL CLAIMS WILL BE PROCESSED 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?	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 SUBMITTED 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 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 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.

INDEMNIFICATION

The Participant will be fully liable for any and all withholding taxes, claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated with such funds. Neither the Issuer nor any of its agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of GlobeTax and the Issuer in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Issuer nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Issuer and its respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. The Participant further agree that their obligations hereunder shall be free from all defenses.