



Important Notice
The Depository Trust Company

| | |
|-------------------|--|
| B #: | 0867-13 |
| Date: | May 20, 2013 |
| To: | All Participants |
| Category: | Dividends |
| From: | International Services |
| Attention: | Operations, Reorg & Dividend Managers, Partners & Cashiers |
| Subject: | <u>Tax Relief</u> – Country: Italy LUXOTTICA GROUP S.p.A. CUSIP: 55068R202 <u>Record Date:</u> 05/22/2013 <u>Payable Date:</u> 05/31/2013 <u>EDS Cut-Off:</u> 06/17/2013 8:00 P.M |

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief 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 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

Luxottica Group S.p.A. (NYSE: LUX) has announced a cash dividend in respect to fiscal year 2012. Deutsche Bank Trust Company Americas acts as Depositary for the company's American Depositary Receipt ("ADR") program.

On ADR Pay Date, all holders will receive this dividend net of the full Italian statutory withholding tax rate of 20%.

Subsequent to the payment date on which the dividend less the 20% withholding tax will be paid, beneficial owners may reclaim the difference between the statutory rate and the beneficial owner's rate of entitlement by submitting the required documentation to Deutsche Bank Trust Company Americas ("Deutsche Bank"). There will be four documentation deadlines set within the time frame of four months from record date. Deutsche Bank will convert the refunds to USD at the prevailing exchange rate on the day the refund is received.

| DIVIDEND EVENT DETAILS | |
|---|--------------------------------------|
| COUNTRY OF ISSUANCE | ITALY |
| ISSUE | LUXOTTICA GROUP S.p.A. |
| CUSIP# | 55068R202 |
| DEPOSITARY | DEUTSCHE BANK TRUST COMPANY AMERICAS |
| ADR RECORD DATE | May 22, 2013 |
| ADR PAY DATE | May 31, 2013 |
| ADR GROSS DIVIDEND RATE ON PAY DATE (APPROX.) | TO BE ANNOUNCED |
| ORD GROSS DIVIDEND RATE | 0.58 € |
| RATIO | 1 ORD : 1 ADR |
| STATUTORY WHT RATE | 20.00% |

| CHARGES & DEADLINES | | | | |
|---------------------------------------|----------------|---------------------------|---|--------------------|
| BATCH | PAYMENT METHOD | DEPOSITARY SERVICE CHARGE | MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER | DEADLINE |
| PRIMARY "QUICK REFUND" BATCH | EDS | \$0.01 per ADR | \$25 | June 17, 2013 |
| SECOND "QUICK REFUND" BATCH | CHECK | \$0.01 per ADR | \$25 | July 17, 2013 |
| THIRD "QUICK REFUND" BATCH | CHECK | \$0.01 per ADR | \$25 | August 19, 2013 |
| FOURTH AND FINAL "QUICK REFUND" BATCH | CHECK | \$0.01 per ADR | \$25 | September 19, 2013 |

| LONG-FORM | | | | |
|--------------------|----------------|---------------------------|---|-------------|
| BATCH | PAYMENT METHOD | DEPOSITARY SERVICE CHARGE | MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER | DEADLINE |
| LONG-FORM RECLAIMS | CHECK | \$0.01 per ADR | \$25 | May 1, 2017 |

Long form claims will only be accepted after the final "quick refund" window has closed. We encourage beneficiaries to file long form only as a last resort alternative to "quick refund." This important notice does not contain instruction or the required exhibit forms to file long-form claims.

ELIGIBILITY MATRIX

| RATE DESCRIPTION | RECLAIM RATE | ELIGIBLE RESIDENTS | DOCUMENTATION REQUIRED |
|---|----------------|--|--|
| EXEMPT - 0% ITALIAN CORPORATE ENTITIES | 20% | ITALIAN CORPORATE ENTITIES | 1) MODULI PER LA RESTITUZIONE (ALLEGATO A-H) |
| EXEMPT - 0% RESIDENTS OF KUWAIT | 20% | KUWAIT (ALL ENTITIES) | 1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX |
| EXEMPT - 0% US STATE ENTITIES | 20% | US GOVERNMENTAL ENTITIES WITH A FORM 6166 THAT SPECIFIES THE RESIDENT AS "THE STATE" | 1) COVER LETTER 2) IRS FORM 6166 FOR STATE ENTITIES 3) FORM DIV/EX |
| FAVORABLE- 1.375% | 18.625% | EU/EEA CORPORATE ENTITIES (See "Appendix A") | 1) COVER LETTER 2) EU CORP. CERT. OF RESIDENCE 3) FORM DIV/EX2 |
| FAVORABLE - 10% | 10% | ALBANIA, ARMENIA, AZERBAIJAN, BOSNIA-HERZEGOVINA, BULGARIA, CHINA, GEORGIA, HUNGARY, JORDAN, MALAYSIA, OMAN, POLAND, ROMANIA, RUSSIAN FEDERATION, SAUDI ARABIA, SERBIA, SINGAPORE, SYRIA, TANZANIA, UZBEKISTAN, VENEZUELA | 1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX |
| FAVORABLE - 11% | 9% | EU/EEA PENSION FUNDS (See "Appendix A") | 1) COVER LETTER 2) EU PENSION CERT. OF RESIDENCE 3) FORM DIV/EX3 |
| FAVORABLE - 15% | 5% | ALGERIA, ARGENTINA, AUSTRALIA, AUSTRIA, BANGLADESH, BELARUS, BELGIUM, BRAZIL, CANADA, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GERMANY, GHANA, GREECE, ICELAND, INDONESIA, IRELAND, ISRAEL, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KYRGYZSTAN, LATVIA, LEBANON, LITHUANIA, LUXEMBOURG, MACEDONIA (FORMER YUGOSLAV REPUBLIC OF), MALTA, MAURITIUS, MEXICO, MOLDOVA, MOROCCO, MOZAMBIQUE, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES, PORTUGAL, QATAR, SENEGAL, SLOVAKIA, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TUNISIA, TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA | 1) COVER LETTER 2) CERTIFICATE OF RESIDENCE (IRS FORM 6166) 3) FORM DIV/EX |

| DESCRIPTION OF VARIOUS DOCUMENTATION | | | |
|--|---|-----------------|--|
| DOCUMENT NAME | DESCRIPTION | ORIGINAL / COPY | SIGNATURE REQUIREMENT |
| MODULI PER LA RESTITUZIONE (ALLEGATO A-H) | Entity type specific form for Italian residents can be obtained by emailing: Charles_grover@globetax.com These forms should be submitted directly to: Deutsche Bank Spa, Piazza del Calendario 3, 20126 Milano, Italia, Attn: Michele Vitulli | ORIGINAL | LOCAL ITALIAN BANK |
| COVER LETTER (EXHIBIT 1) | Listing of Beneficial Owner information. | ORIGINAL | DTC PARTICIPANT |
| CERTIFICATION OF RESIDENCE | Must be for the same tax year of the dividend and must be dated prior to the pay date. This form is only required if the Local Tax Authority of the beneficial owner does not sign the appropriate section of the Div/Ex form. | ORIGINAL | LOCAL TAX AUTHORITY |
| DIV/EX (EXHIBIT 2) DIV/EX2 (EXHIBIT 4) DIV/EX3 (EXHIBIT 6) | These forms MUST be printed out as SINGLE PAGE/ DOUBLE SIDED DOCUMENTS | ORIGINAL | FRONT: BENEFICIAL OWNER SIGNATURE BACK: DTC PARTICIPANT STAMP AND SIGNATURE |
| EU CORP. CERT. OF RESIDENCE (EXHIBIT 3) | Must be signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and mentions that the beneficial owner is subject to "Article 2 of Directive 90/435/EEC July 1990" | ORIGINAL | LOCAL TAX AUTHORITY |
| EU PENSION CERT. OF RESIDENCE (EXHIBIT 5) | Must be signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and explicitly states that the beneficial owner is a pension. | ORIGINAL | LOCAL TAX AUTHORITY |
| IRS FORM 6166 | Must be certified for the tax year of the dividend, dated prior to pay date, and contain the wording, "...for purposes of U.S. taxation". | ORIGINAL | IRS REPRESENTATIVE |

AN IMPORTANT NOTE ABOUT REQUIREMENTS CONCERNING POWER OF ATTORNEY AND EXHIBIT 7 (SELF CERTIFIED POA) OF THIS NOTICE.

Signing Exhibits 2, 4, or 6 on behalf of the Beneficial Owner:

The "BENEFICIAL OWNER" section of the Exhibits 2, 4, and 6 (DIV/EX, DIV/EX2, DIV/EX3) must contain an ORIGINAL signature from the beneficial owner.

If a signature cannot be obtained from the beneficial owner, a representative may sign on their behalf only if the following is submitted:

1. An ORIGINAL Power of Attorney signed by the beneficial owner to the entity signing on their behalf.

OR BOTH OF THE FOLLOWING:

1. A copy of EITHER a Power of Attorney (POA), a Trust Agreement, or a Custody Agreement signed by the beneficial owner to the entity signing on their behalf.
2. An ORIGINAL Exhibit 7 (Self Certified Power of Attorney), printed on the letterhead of the signing entity authorized on the copy of the POA, Trust Agreement, or Custody Agreement. Signed by the individual who will be signing the exhibit 2, 4, or 6 on the beneficial owner's behalf.

AN IMPORTANT NOTE ABOUT SEQUENTIAL DATING AND FORMATTING OF EXHIBITS 2, 4, AND 6

It is required that the above referenced exhibits are presented as single page, double sided documents.

It is required that each exhibit form is dated SEQUENTIALLY; meaning specifically that:

1. The date next to the signature in the "DECLARATION OF BENEFICIARY" section on the front of the Exhibit 2, 4, OR 6 must be before the date listed on the beneficial owner's CERTIFICATE OF RESIDENCE (IRS FORM 6166, for U.S. residents).
2. The date next to the signature in the "AFFIDAVIT OF FIRST LEVEL INTERMEDIARY" section on the back of the Exhibit 2, 4, OR 6 must be after the date listed on the beneficial owner's CERTIFICATE OF RESIDENCE (IRS FORM 6166, for U.S. residents).

MINIMUM SHARE AMOUNT REQUIRED TO FILE A CLAIM

(CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)

| BENEFICIAL OWNER'S WITHHOLDING TAX RATE OF ENTITLEMENT | RATE OF RECLAIM | MINIMUM # OF ADRS REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 1.3020 USD PER EUR) |
|---|-----------------|---|
| 0.00% | 20.00% | 170 ADR SHARES |
| 1.375% | 18.625% | 180 ADR SHARES |
| 10.00% | 10.00% | 335 ADRS SHARES |
| 11.00% | 9.00% | 370 ADR SHARES |
| 15.00% | 5.00% | 675 ADR SHARES |

CONTACT DETAILS

| | |
|-----------------------|--|
| PRIMARY CONTACT | CHARLES GROVER |
| DOMESTIC PHONE (U.S.) | 1-800-876-0959 |
| DOMESTIC FAX (U.S.) | 1-866-888-1120 |
| INTERNATIONAL PHONE | 1-212-747-9100 |
| INTERNATIONAL FAX | 1-212-747-0029 |
| EMAIL ADDRESS | CHARLES_GROVER@GLOBETAX.COM |
| COMPANY | DBTCA / GLOBETAX |
| STREET ADDRESS | 90 BROAD STREET 16 TH FLOOR |
| CITY/STATE/ZIP | NEW YORK, NY 10004 |
| ADDITIONAL CONTACT | GREGGORY LEWIS |

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Deutsche Bank and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.

ESP

powered by **GLOBETAX**

GlobeTax offers ESP, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Broker of record to GlobeTax, and creates documentation on the Broker's behalf.

Please note that all entity types must be indicated as either INDIVIDUAL, CORPORATION, GOVERNMENT, or PENSION.

Charities, Foundations, Trusts, Investments Funds, Etc. should be listed under the CORPORATION entity type .

Submit the data online through the web site below, print out the documents and present them as indicated in pages 2 through 4 of this important notice mail them, along with the other necessary required documents (tax certifications, and POA as required) to the following address:

**90 Broad Street – 16th Floor
New York, NY 10004-2205
Attn: Luxottica**

These claims should be submitted through the following website (requires a one-time registration):

<https://www.globetaxesp.com>

Please contact Mr. Charles Grover at 1-212-747-9100 or via email at Charles_Grover@Globetax.com if you have any questions about this process.

Appendix A

LIST OF COUNTRIES WHERE CORPORATE ENTITIES MAY BENEFIT FROM THE APPLICATION OF THE 1.375% ITALIAN WITHHOLDING TAX RATE, AND PENSIONS MAY BENEFIT FROM THE 11.00% ITALIAN WITHHOLDING TAX RATE:

EU member states

- Austria
- Belgium
- Bulgaria
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

European Economic Area (EEA)

- Norway

(EXHIBIT 1)
SAMPLE FORMAT FOR COVER LETTER TO DEUTSCHE BANK TRUST COMPANY AMERICAS
CLAIMS WILL NOT BE ACCEPTED WITHOUT THIS COVER LETTER ON DTC PARTICIPANT LETTERHEAD

[DATE]

Deutsche Bank Trust Company Americas
c/o Globe Tax
90 Broad Street – 16th Floor
New York, NY 10004-2205
Attn: Luxottica / Italian ADRs

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Italian ADRs. We, _____ [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of May 22, 2013 for the security Luxottica Group S.p.A. (CUSIP: 55068R202).

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF ADRs CITED BELOW] ADRs. As required, original certification of residency documents (Form 6166), a Certification, and Power of Attorney if necessary are included for each beneficial owner. The ratio is 1 ADR to 1 Ordinary shares. The information is as follows:

| <u>Name and address of beneficial owner</u> | <u>Taxpayer I.D. #</u> | <u># of ADRs held</u> | <u># Ordinary shares held</u> |
|---|------------------------|-----------------------|-------------------------------|
| 1) | | | |
| 2) | | | |
| 3) | | | |
| 4) etc. | | | |

We ask that Deutsche Bank Trust Company Americas, as Depositary, apply to the Italian depository bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Indemnification

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel), and any of them, arising out of or relating to the information provided by the undersigned in, or in connection with, this document.

Sincerely,

[Signature of authorized signatory for DTC Participant]
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

