



Important Notice
The Depository Trust Company

B #:	1074-13
Date:	June 26, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – <u>Country:</u> Austria OMV AG <u>CUSIP:</u> 670875509 <u>Record Date:</u> 05/21/2013 <u>Payable Date:</u> 05/30/2013

NO EDS

DTCC received a notice from GlobeTax/JPMorgan. For more information, please continue to the next page.

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.

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.

Non-Confidential

OMV AG has announced a cash dividend in respect to fiscal year 2013. J.P.Morgan acts as the sole Depositary bank for the company's American Depositary Receipt ("ADR") program.

On ADR Pay Date, all holders will receive this dividend net of the full Austrian statutory withholding tax of 25% with the possibility to reclaim as outlined in the below Eligibility Matrix:

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	AUSTRIA
ISSUE	OMV AG
CUSIP#	670875509
DEPOSITARY	J.P.MORGAN
ADR RECORD DATE	MAY 21, 2013
ADR PAY DATE	MAY 30, 2013
ADR GROSS DIVIDEND RATE ON PAY DATE	USD 1.546440
ORD GROSS DIVIDEND RATE ON PAY DATE	DKK 1.2
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	25%

CHARGES & DEADLINES				
FILING METHOD	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
LONG FORM (U.S. RESIDENTS)	CHECK	\$0.0075 per ADR	\$25	FINAL DEADLINE: DECEMBER 1, 2018 (8PM EST)
LONG FORM (NON U.S. RESIDENTS)	CHECK	\$0.0075 per ADR	\$25	VARIES BASED ON RESIDENCY, PLEASE CALL FOR DETAILS

LONG FORM ELIGIBILITY MATRIX			
RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 25%	0%	NON-TREATY COUNTRIES	NONE
FAVORABLE - 5% LONG FORM	20%	SAUDI ARABIA, ROMANIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS 3. CERTIFICATE OF RESIDENCY 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POWER OF ATTORNEY

LONG FORM ELIGIBILITY MATRIX (CONTINUED)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE - 10% LONG FORM	15%	CHINA, CYPRUS, CZECH REPUBLIC, FINLAND, HUNGARY, INDIA, IRELAND, LATVIA, MEXICO, MONGOLIA, SWEDEN, UKRAINE	<ol style="list-style-type: none"> 1. COVER LETTER 2. AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS 3. CERTIFICATE OF RESIDENCY 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POWER OF ATTORNEY
FAVORABLE - 15% LONG FORM	10%	UNITED STATES	<ol style="list-style-type: none"> 1. COVER LETTER 2. AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS 3. IRS FORM 6166 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POWER OF ATTORNEY
FAVORABLE - 15% LONG FORM	10%	ALBANIA, ARGENTINA, AUSTRALIA, BARBADOS, BELARUS, BELGIUM, BRAZIL, CANADA, DENMARK, ESTONIA, FRANCE, GERMANY, ITALY, LITHUANIA, MALTA, NETHERLANDS, NEW ZEALAND, POLAND, PORTUGAL, RUSSIA, SLOVENIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SWITZERLAND, UNITED KINGDOM, VENEZUELA	<ol style="list-style-type: none"> 1. COVER LETTER 2. AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS 3. CERTIFICATE OF RESIDENCY 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POWER OF ATTORNEY
FAVORABLE - 20% LONG FORM	5%	JAPAN, TUNISIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS 3. CERTIFICATE OF RESIDENCY 4. CERTIFICATION OF DIVIDEND PAYMENT 5. POWER OF ATTORNEY

ADDITIONAL REQUIREMENTS

Any tax reclaims on dividends derived from Austrian Equities received by non-Austrian Investment Vehicles, regardless of your country of residency must provide an Attestation of Holding in addition to the documentation required in the above matrix. Examples of such Investment Vehicles are Savings Accounts, Certificate of Deposit, Money Market Funds, Whole Life Insurance, Treasury Securities, Mutual Funds, Investment Trusts and Real Estate Investment Trust (REIT).

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
COVER LETTER (EXHIBIT A)	LISTING OF BENEFICIAL OWNERS NAMES, ADDRESSES, TIN, NUMBER OF SHARES AND PERCENT RECLAIM	ORIGINAL	DTC PARTICIPANT
IRS FORM 6166 (U.S. RESIDENTS ONLY)	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN 3YEARS OF DIVIDEND EVENT.	ORIGINAL	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (NON U.S. RESIDENTS)	MUST BE AN ORIGINAL STAMP ON TAX FORM ZS-RE1 FROM THE BENEFICIAL OWNER'S LOCAL TAX AUTHORITY.	ORIGINAL	TAX AUTHORITY
CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT B)	REQUIRED FOR ALL LONG FORM CLAIMS. MUST BE SUBMITTED ON YOUR COMPANY'S LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
ATTESTATION OF HOLDING (EXHIBIT C)	FOR TAX RECLAIMS ON DIVIDENDS DERIVED FROM AUSTRIAN EQUITIES RECEIVED BY NON-AUSTRIAN INVESTMENT VEHICLES.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY	SIGNED BY THE BENEFICIAL OWNER APPOINTING THE DEPOSITARY AUTHORITY TO FILE A CLAIM ON THEIR BEHALF, MUST BE ON BENEFICIAL OWNER'S LETTER HEAD.	COPY	BENEFICIAL OWNER
AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS (EXHIBIT D)	AUSTRIAN TAX FORM ISSUED IN THE NAME OF THE BENEFICIAL OWNER CLAIMING FOR TAXES WITHHELD. ALL BOXES MUST BE COMPLETED.	ORIGINAL	DTC PARTICIPANT

CONTACT DETAILS

PRIMARY CONTACT	CANDICE MEDENICA
DOMESTIC PHONE (U.S.)	1-800-929-5484
DOMESTIC FAX (U.S.)	1-800-929-9986
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	CANDICE_MEDENICA@GLOBETAX.COM
COMPANY	JPMORGAN / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	BRENDAN JORDAN

FREQUENTLY ASKED QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 6-9 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.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES. THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE AUSTRIAN MARKET; THE AUSTRIAN TAX AUTHORITY WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT BNY MELLON WITHOUT A PROPER CERTIFICATION OF PAYMENT ISSUED BY BNY MELLON WHICH VALIDATES THE RECORD DATE POSITIONS CLAIMED.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY/DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DEPOSITARY SHARE WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A CUSTODIAL FEE AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE AUSTRIAN TAX AUTHORITY AND FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS

DISCLAIMER

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received 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 depository 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 the publication, the local market rules will prevail.

**EXHIBIT A - COVER LETTER REQUIRED FOR AUSTRIAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

[DATE]

JPMorgan Chase Bank
c/o Globe Tax Services, Inc.
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Candice Medenica

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Austrian 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 21, 2013** for the security **OMV AG**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL # OF ADRs CITED BELOW]** ADRs. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. **The ratio is 1 ADR to 1 Ordinary Share.** The information is as follows:

<u>Name of Beneficial Owner</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer I.D. #</u>	<u># of ADRs Held</u>
---------------------------------	----------------	------------------------	------------------------	-----------------------

- 1)
- 2)
- 3)
- 4) etc. (**NOTE:** For more than 10 Beneficial Owners, provide an excel breakdown of shareholder information)

We ask that JPMorgan Chase Bank, as Depository, apply to the Austrian 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

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

JPMorgan is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

Sincerely,

[Signature of Authorized Signatory for DTC Participant]
[NAME & TITLE OF AUTHORIZED SIGNATORY FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

**EXHIBIT B – CERTIFICATION OF PAYMENT REQUIRED FOR AUSTRIAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

CERTIFICATION OF PAYMENT

We hereby confirm that:
<Beneficial Owner Name>
<B/O Address#1>
<B/O Address#2>

Was a recipient of a coupon, payable on **May 23, 2013** on a position of:

<Share Amount> shares of **OMV AG**
with the gross dividend rate of **EUR 1.2**

the payment was distributed as follows:

gross dividend	EUR<Gross Dividend>
less: 25% withholding tax	EUR<25% of Gross>
Net dividend	EUR<75% of Gross>

Certified By
Authorized Signature _____ Date _____
Name

EXHIBIT C – ATTESTATION OF HOLDINGS FOR AUSTRIAN TAX RECLAIM FILINGS

**DECLARATION OF WIDELY-HELD FOREIGN INVESTMENT FUNDS
supplementing the application for refund of Austrian dividend tax**

The following declaration is made in relation to the claim for repayment of Austrian dividend tax of
2012.

Name of the fund whose treaty residence has been confirmed by the tax administration

.....

The fund is widely-held (fulfilled in any case if at least 100 investors).

Percentage of units held by investors entitled to the benefits of a Double Tax Treaty with Austria:

.....%.

**Method used for determination of entitled investors (e.g. Quarterly Determinations, Sales Restrictions, Direct Tracing or other Method):
(Please specify)**

.....

Closing date of the accounting period:

Disclosure of investors holding at least 10 % in the Investment Vehicle (for these investors residence within the meaning of the respective Tax Treaty with Austria has to be certified by the tax administration of the residence country)

.....

.....

Attachments:Certificates of Residence

The fund management is prepared to disclose to the Austrian tax administration details on the method used to determine the above percentage of investors protected under the Austrian tax treaty network if so requested by the Austrian tax administration. The authorised undersigned declares to the best of his knowledge that the information provided in this attestation is correct and that he is aware of the fact that the case may be subjected to special examinations under the administrative assistance provisions of the respective tax treaty.

Place and date:

Stamp and authorised signature:

**CLAIM
FOR REPAYMENT
OF AUSTRIAN
WITHHOLDING TAX**
under the tax treaties concluded by Austria

for the year:

Entry stamp
of the Austrian tax authority

File No.
of the Austrian tax authority:

1. State

Please indicate here your State of residence

2. Information on the claimant

Reference No. of claimant if available	
Full name, date of birth (in the case of individuals) Business name (in the case of legal persons)	
Legal form (in the case of legal persons: e.g. stock corporation, association)	
Address (post code, town, street, number) telephone or fax number, e-mail-address	
Representative (if any) (name, address) telephone or fax number, e-mail-address	

3. Computation of repayment amount	To be filled in by the claimant (all amounts in Euro)
DIVIDENDS (according to Sheet A)	
ROYALTIES (according to Sheet B)	
OTHER INCOME (according to Sheet C)	
REPAYMENT AMOUNT	

4. Residence certificate of the foreign tax administration

For the purpose of obtaining tax relief in Austria it is certified that within the meaning of the Double Taxation Convention Austria has concluded with the State indicated in Section 1 the claimant on the date(s) when the income was received (Section 3) was a resident of that State and that the information on the claimant (Section 2) is in accordance with our knowledge.

Date

Stamp

Signature

www.bmf.gv.at



5. Information concerning the transfer of the repayment amount

The claimant requests to transfer the repayment amount to the account

IBAN (International Bank Account Number)	
account holder	
financial institution	BIC (Bank Identifier Code)
address (financial institution)	

6. Declaration by the claimant

The claimant declares that the statements made in this claim form are true.

Place and date

Signature

7. Leave blank for the Austrian tax authority

repayment amount		Euro
+ interest		Euro
total repayment amount		Euro
date	signature	authorization

SHEET A

with regard to form ZS-RE1

DIVIDENDS

A. General information

1. Did you maintain a fiscal domicile in Austria at the date(s) when the dividends stated overleaf were received? If so, please state address: Is this your main residence?	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Were you at the date(s) when the dividends stated overleaf were received entitled to the use of the capital assets from which the dividends are derived and did you receive these yields on your own account?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Did you receive the capital assets listed overleaf on the basis of a contract, option or other agreement whereby you could be bound to resell or otherwise transfer these or similar capital assets?	<input type="checkbox"/> yes	<input type="checkbox"/> no
4. Had you at the date(s) when the dividends stated overleaf were received a permanent establishment in Austria or did you hold an interest in an Austrian partnership?	<input type="checkbox"/> yes	<input type="checkbox"/> no

B. Special information in the case of legal persons

1. Does the legal person making the claim carry out a business activity which is beyond the scope of enjoyment of capital assets? If so, please indicate the type of business:	<input type="checkbox"/> yes	<input type="checkbox"/> no
2. Does the legal person making the claim employ its own employees and does it have its own business premises to carry out business activities?	<input type="checkbox"/> yes	<input type="checkbox"/> no
3. Do shareholders who are residents of Austria hold an interest of more than 10% ?	<input type="checkbox"/> yes	<input type="checkbox"/> no
4. The income stated above is received on own account (there is no obligation to transfer it to other persons) and they do not constitute income of an Austrian permanent establishment.		
_____ Place and date	_____ Signature	

