



Important Notice
The Depository Trust Company

B #:	1080-13
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 VIENNA INTERNATIONAL AIRPORT-VIE <u>CUSIP:</u> 926628108 <u>Record Date:</u> 05/03/2013 <u>Payable Date:</u> 05/20/2013

NO EDS

DTCC received a notice from GlobeTax/BNY Mellon. 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



BNY MELLON

VIENNA INTERNATIONAL AIRPORT-VIE has announced a cash dividend in respect to fiscal year 2013. As one of the Depositaries for the company's American Depositary Share ("DS") program, BNY Mellon is distributing an Important Notice.

On Depositary Share 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	VIENNA INTERNATIONAL AIRPORT-VIE
CUSIP#	926628108
DEPOSITARY	BNY MELLON
DEPOSITARY SHARE RECORD DATE	MAY 3, 2013
DEPOSITARY SHARE PAY DATE	MAY 20, 2013
DEPOSITARY SHARE GROSS DIVIDEND RATE ON PAY DATE	USD 0.341748
ORD GROSS DIVIDEND RATE ON PAY DATE	EUR 1.05
RATIO	1 ORD : 4 DSs
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	Up to \$0.0075 per Depositary Share ("DS")	\$25 Tax Relief Fee	FINAL DEADLINE: DECEMBER 1, 2018 (8PM EST)
LONG FORM (NON U.S. RESIDENTS)	CHECK	Up to \$0.0075 per Depositary Share ("DS")	\$25 Tax Relief Fee	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"> COVER LETTER AUSTRIA APPLICATION FORM ZS-RE1/A DIVIDENDS CERTIFICATE OF RESIDENCY CERTIFICATION OF DIVIDEND PAYMENT 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.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	CANDICE_MEDENICA@GLOBETAX.COM
COMPANY	BNY MELLON IN C/O 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

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DSs, and their agents, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DSs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

EXHIBIT A - FORMAT COVER LETTER
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD

[DATE]

GlobeTax as Agent for BNY Mellon
 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 DSs. 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 03, 2013** for the security **VIENNA INTERNATIONAL AIRPORT**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL # OF DSs CITED BELOW]** DSs. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. **The ratio is 4 Depository Shares 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 DSs Held</u> |
|---|-----------------------|-------------------------------|-------------------------------|-----------------------------|
| 1) | | | | |
| 2) | | | | |
| 3) etc. (NOTE: For more than 10 Beneficial Owners, provide an excel breakdown of shareholder information) | | | | |

We ask that BNY Mellon apply to the Austrian Tax Authorities 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.

Agreements, Representations and Indemnification

We hereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depository Share for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon’s discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby agree that fees paid to BNY Mellon may be shared with its Agents.

We hereby agree that in addition to statutory and documentation requirements and the deduction of fees, tax reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its 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.

Certified By _____
 Authorized Signature: **NAME** _____ **DATE** _____
 TITLE _____ **PHONE** _____
 DTC PARTICIPANT NUMBER _____

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 08, 2013** on a position of:

<Share Amount> shares of **VIENNA INTERNATIONAL AIRPORT**

with the gross dividend rate of **EUR 1.05**

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 _____

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	

C. Computation of repayment claim (all amounts in Euro)

1. Portfolio dividends Description of the capital investments	Date of acquisition ¹⁾	Number of shares	Due date (Day/month/year)	Gross earnings in Euro
Total gross earnings				
_____ % ²⁾ thereof repayment claim				Euro

2. Intercompany dividends Description of the Austrian company	Date of acquisition ¹⁾	Participation expressed in %	Due date (Day/month/year)	Gross earnings in Euro
Total gross earnings				
_____ % ²⁾ thereof repayment claim				Euro

¹⁾ Necessary only if acquired during the last three years.

²⁾ Please enter here the percentage which is the difference between 25% and the tax rate according to the Double Taxation Convention.