



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	586-13
<b>Date:</b>	04/05/13
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	Tax Relief - Country: Ireland ACCENTURE PLC- CUSIP: G1151C101 Record Date: 04/12/13 Pay Date: 05/15/13 EDS Cut-Off Date: 05/02/13 Post Payable EDS Window Cut-off : 05/23/13

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.

**\*\*Please Note\*\* The EDS window will open on April 15, 2013 and close on May 2, 2013.**

**\*\*Please Note\*\* The Post-Pay EDS window will open on May 16, 2013 and close on May 23, 2013.**

**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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BNY MELLON

**ACCENTURE PLC**  
**CUSIP: G1151C101**  
**RECORD DATE: 04/12/13**  
**PAY DATE: 05/15/13**

**Note: The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with Record Date April 12, 2013 only. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.**

Participants can elect to receive a distribution with 0% (tax-exempt rate) tax withheld on behalf of beneficial owners who meet the following conditions:

1. beneficial owners with a verified U.S. address or
2. beneficial owners resident in “relevant territories” (other than the U.S.) (**see list below**) who have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable EDS election period or
3. beneficial owners resident OUTSIDE of relevant territories who qualify for other exemptions and have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable EDS election period or
4. beneficial owners that are Irish resident companies or other Irish resident entities that are exempt from Irish dividend withholding tax for Irish corporation tax purposes and have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable EDS election period

All others will be subject to a DWT of 20% (unfavorable rate) tax.

**Participants can use the DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify that all or a portion of their positions entitled to the applicable tax rate.**

**NOTE: THE INITIAL PRE-PAY DATE EDS WINDOW WILL OPEN ON APRIL 15, 2013 AND WILL CLOSE ON MAY 2, 2013.**

**NOTE: THE POST-PAY DATE EDS WINDOW WILL OPEN ON MAY 16, 2013 AND WILL CLOSE ON MAY 23, 2013.**

**Participants electing shares in the Post-Pay Date EDS Window, and who have provided the proper documentation to BNY Mellon by May 23, 2013, will be paid via DTC on May 30, 2013.**

By certifying the exempt rate, the participant is certifying that the beneficial owner meets one of the criteria listed below:

**EXEMPT 0% - U.S. RESIDENTS**

The direct beneficial owner of the shares to be paid at the exempt rate has a valid U.S. address on the participant’s books and records on the record date of April 12, 2013. The participant is **not required** to provide a U.S. Certification of Residence (Form 6166) but must have a valid U.S. address on their books which has been certified by the beneficial owner through a W-9 Form.

## **EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)**

The direct beneficial owner of the shares to be paid at the exempt rate is considered resident in a “relevant territory” (other than the U.S.) on the record date of April 12, 2013 (**Appendix A**).

To qualify under this category:

- a) An original Non-Resident V2 Form is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.  
**OR**
- b) An original Non-Resident V2 Form is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.

## **EXEMPT 0% - OTHER ELIGIBLE ENTITIES**

The direct beneficial owner of the shares to be paid at the exempt rate is a company that is resident outside of the relevant territories but is controlled either by an entity that is a resident in a relevant territory or by a company that is substantially and regularly traded on a recognized stock exchange in a relevant territory on the record date of April 12, 2013 (**Appendix A**).

To qualify under this category:

- a) An original Non-Resident V2 Form\* is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.  
**OR**
- b) An original Non-Resident V2 Form\* is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.

## **EXEMPT 0% - IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES**

The direct beneficial owner of the shares to be paid at the exempt rate is a company or other Irish resident entity that is exempt from Irish dividend withholding tax, such as a pension fund, that is resident in Ireland on the record date of April 12, 2013.

To qualify under this category:

- a) An original Resident V3 Form is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.  
**OR**
- b) An original Resident V3 Form is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using **Appendix B** enclosed.

## **SPECIAL SITUATIONS**

### **U.S. Citizens and Residents on long-term assignment abroad**

If a shareholder has a valid W-9 on file that validates their residency in the U.S. then this shareholder may obtain the exempt withholding rate with,

**Either:**

**AN ELECTION IN THE EXEMPT 0% - U.S. RESIDENTS CATEGORY IF:**

Either

a) There is still a valid U.S. address on file with the DTC Participant.

Or

b) An original Non-Resident V2 Form and an I.R.S. form 6166 (provided as documentation for part 2 of the Non-Resident V2 Form) are provided to either the QI closest to the beneficial owner or to BNY Mellon. Should the relevant forms be on file with the QI, the relationship between the QI and the beneficial owner must be disclosed to BNY Mellon using **Appendix B** enclosed. Should the relevant forms be provided to BNY Mellon the beneficial owner must be disclosed to BNY Mellon using **Appendix B** enclosed.

**Or:**

**AN ELECTION IN THE EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY IF:**

They meet the requirements listed for residents of Relevant Territories (other than the U.S.) above.

**Residents of a Relevant Territory residing in the U.S.**

If a shareholder has an address in the U.S. but has a form W-8BEN on file that validates his residency in a relevant territory (other than the U.S.) he may claim exemption in the EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) provided that he satisfies all other terms and conditions under that category.

**UNFAVORABLE 20%**

For purposes of certifying via EDS on this dividend distribution, all shares that do not meet the criteria for the exempt rate noted above will be paid net of Irish dividend withholding tax applied at the unfavorable rate of 20%.

Partnerships and Trusts are entitled for tax relief via EDS as follows:

**PARTNERSHIPS**

For DWT purposes, a U.S. formed partnership is viewed as a U.S. resident only to the extent that all of the partnership's underlying partners are U.S. residents. If all partners are U.S. residents and have a U.S. address on the participant's books and records on the record date of April 12, 2013 (certified by the beneficial owner through a valid Form W-9), the partnership is entitled to exemption from DWT under the "U.S. Residents" EDS election category.

For DWT purposes, a relevant territory formed partnership is viewed as a resident of a "relevant territory" only to the extent that all of the partnership's underlying partners are residents of a "relevant territory" on the record date of April 12, 2013.

To qualify under this category, each partner must have:

c) An original Non-Resident Form V2A, V2B, or V2C on file with a QI closest to the beneficial owner and the partnership is disclosed to BNY Mellon using **Appendix B**.

**OR**

d) An original Non-Resident Form V2A, V2B, or V2C provided to BNY Mellon and the underlying partners are disclosed to BNY Mellon using **Appendix B**.

Each partner must have provided the relevant Non-Resident Form V2A, V2B, or V2C to BNY Mellon or other QI as applicable, and the beneficial owner is disclosed to BNY Mellon using Appendix B by 8 P.M.

EST on the last day of the pre-pay date EDS election period to be eligible for payment via relief at source on pay date.

A non-relevant territory formed partnership, e.g. Cayman Islands, may potentially qualify under the OTHER ELIGIBLE ENTITIES EDS election category. To qualify under this category, the partnership must apply directly to the Irish Revenue Commissioners to receive a letter by concession granting the partnership an exemption at source from DWT (providing all partners are resident in a relevant territory) and they must have:

- a) A concession letter from the Irish Revenue Commissioners on file with a QI closest to the beneficial owner and the partnership is disclosed to BNY Mellon using **Appendix B**.
- OR**
- b) A concession letter from the Irish Revenue Commissioners is provided to BNY Mellon and the partnership is disclosed to BNY Mellon using **Appendix B**.

In order to apply, the Irish Revenue Commissioners would require valid V2 Forms for all partners, a spreadsheet listing of all partners, and their percentage shareholdings.

The partnership must have provided the relevant concession letter to BNY Mellon or other QI as applicable, and the partnership is disclosed to BNY Mellon using Appendix B by 8 P.M. EST on the last day of the pre-pay date EDS election period to be eligible for payment via relief at source on pay date.

**If any of these scenarios, if at least one partner is not a resident of a “relevant territory” or otherwise entitled to an exemption from Irish DWT, no part of the partnership's position is entitled to exemption from Irish DWT.**

In instances where the partnership has been taxed at-source on a dividend payment, either the partnership (if all underlying partners are eligible) or an individual qualifying partner may apply for a refund of the tax withheld via a long form claim. For information on filing a long form claim after pay date, please contact BNY Mellon.

## **TRUSTS**

Taxable Trusts (for DWT purposes, "discretionary trusts"): If a trust is taxable at the entity level and falls within one of the exempt categories set out above at the level of the trust, it is entitled to exemption from DWT.

Non-taxable trusts (for DWT purposes, "non-discretionary trusts"): If a trust is not taxable at the entity level, eligibility for exemption from DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories, the trust is entitled to exemption from DWT. If at least one beneficiary is not a resident of a relevant territory, no part of the trust's position is entitled to exemption from DWT and the trust's entire position is subject to the 20% DWT.

Withholding rate with Participant EDS certification for taxable trusts and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%

Withholding rate without Participant EDS certification and for Non-taxable trusts with at least one resident not in a relevant territory: 20%

**\*NOTE: The Finance Bill 2010, which has been enacted, replaces the requirement for Companies to complete the Non-Resident V2 Form certified by an external auditor with the requirement to complete a new self assessment Non-Resident V2B Form. Non-Resident V2 forms that have already been submitted will be valid until expiry.**

To ensure that beneficial owners who meet the exempt treatment criteria receive their **ACCENTURE PLC** dividends gross please notify DTC, via EDS, no later than **May 23, 2013**, as to the declaration of the shares representing Exempt and Unfavorable holders of record date **April 12, 2013**.

*Individual residents of Ireland may not benefit from the exempt / favorable rate program.*

For information about filing reclaims after **May 23, 2013**, as well as receiving the appropriate tax forms, please contact:

BNY Mellon in c/o GlobeTax  
90 Broad Street – 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: April Richland  
Email: April\_Richland@GlobeTax.com  
Telephone: 1-800-915-3536

For DTC participants who filed incorrectly via the DTC EDS process and wish to amend their filing, please call BNY Mellon at 800-915-3536. Late filings are subject to a Tax Relief Fee of up to \$0.0075 per share with a minimum service charge of \$25.00 withheld by BNY Mellon.

**If Participants do not certify through EDS for the exempt rate as to any shares, they will receive the dividend with 20% withheld with respect to those shares.**

**Please note:** Beneficial owners will not benefit from the accelerated tax refund procedure if claimants file after the deadline of **May 23, 2013**, but may submit claims to BNY Mellon, who is available to assist in claiming refunds from the Ireland Revenue Office under the traditional long form process until **December 15, 2017**, or to the Irish Revenue Commissioners. Be advised that it is generally more advantageous to file a claim earlier, specifically under the accelerated tax refund procedure, as refunds claimed through the traditional long form procedure customarily experience extensive costs and delays.

**APPENDIX A**  
**RELEVANT TERRITORIES**

**Relevant Territories**

ALBANIA	HONG KONG	PANAMA
ARMENIA	HUNGARY	POLAND
AUSTRALIA	ICELAND	PORTUGAL
AUSTRIA	INDIA	QATAR
BAHRAIN	ISRAEL	ROMANIA
BELARUS	ITALY	RUSSIA
BELGIUM	JAPAN	SAUDI ARABIA
BOSNIA & HERZEGOVINA	KOREA	SERBIA
BULGARIA	KUWAIT	SINGAPORE
CANADA	LATVIA	SLOVAK REPUBLIC
CHILE	LITHUANIA	SLOVENIA
CHINA	LUXEMBOURG	SOUTH AFRICA
CROATIA	MACEDONIA	SPAIN
CYPRUS	MALAYSIA	SWEDEN
CZECH REPUBLIC	MALTA	SWITZERLAND
DENMARK	MEXICO	REPUBLIC OF TURKEY, THE
EGYPT	MOLDOVA	UNITED ARAB EMIRATES
ESTONIA	MONTENEGRO	UNITED KINGDOM
FINLAND	MOROCCO	UNITED STATES
FRANCE	NETHERLANDS	UZBEKISTAN
GEORGIA	NEW ZEALAND	VIETNAM
GERMANY	NORWAY	ZAMBIA
GREECE	PAKISTAN	

**APPENDIX B**

**\*\*\*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD\*\*\***

**COVER LETTER REQUIRED FOR RESIDENTS OF RELEVANT TERRITORIES, IRISH ENTITIES & OTHER ELIGIBLE ENTITIES**

\_\_\_\_\_  
(Date)

GlobeTax as agent for BNY Mellon  
90 Broad Street - 16th Floor  
New York, New York 10004  
Attn: April Richland

RE: Issue Name:	Accenture Plc. ("Issuer")
CUSIP :	G1151C101
Record Date:	April 12, 2013
Payable Date:	May 15, 2013

We, <DTC Participant Name>, also known under DTC participant number **0000**, acting on behalf of the beneficial owners of the dividend income specified above claim exemption from the 20% Irish dividend withholding tax. This exemption declaration is in respect of a relevant distribution to be made on the security referenced above. We hereby state that these shares are held in a nominee capacity only and we therefore hold no beneficial interest in them; all monies repaid by Revenue will be paid to the underlying beneficial owners.

By completing the table below, which supports our EDS exempt election, we are indicating that we are submitting a Non-Resident Form V2 or a Resident Form V3 on behalf of the following beneficial owners.

If the applicable forms are on file with a QI, the name of the QI in possession of the original documentation is provided under the "Name of QI" column, and contact name and the telephone number where this QI can be reached is provided under the "Contact Information" column.

Name of QI	Contact Information	Beneficial Owner Name	Country of Residence	Shares Held	V2 or V3	Exempt Election Category
			Total:			

**Note: If there are five or more beneficial owners please submit a spreadsheet to April Richland at GlobeTax.**

We ask that BNY Mellon, as Depositary, present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <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 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.

Sincerely,

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Authorized Signature

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Telephone Number