



<b>B #:</b>	2327-14
<b>Date:</b>	December 12, 2014
<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>	<b>Netherlands ADR Market Announcement: January 2015</b> <b>Changes in Tax Relief Requirements Deutsche Bank</b> <b>Starting January 1, 2015</b>

Starting January 1, 2015 - Belastingdienst, the Dutch Tax Authority, requires that all DTC Participants provide full beneficial owner address on all reclaim applications.

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.*

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](http://www.dtcc.com/subscription_form.php).

Non-Confidential

**Netherlands ADR Market Announcement: January 2015**  
**Changes in Tax Relief Requirements**

**Starting January 1, 2015 - Belastingdienst, the Dutch Tax Authority, requires that all DTC Participants provide full beneficial owner address on all reclaim applications:**

- New requirements include: beneficial owner street address, beneficial owner city, state, zip code, and beneficial owner country of residence.
- This information is required for all investors and for all reclaim types, including Relief at Source, Quick Refund, and Long Form.
- This information is required for all tax years that fall within the statute of limitations, dividends paid since January 1, 2009 to the present.
- It is highly recommended that DTC Participants request necessary systems changes promptly in order to provide this information.
- In order to accommodate this request and perform the necessary systems updates to our ESP system GlobeTax will not be taking claims for Quick Refund or Long Form until December 23<sup>rd</sup> for issues that have record dates in November/December of 2014.

All historic events as well as Relief at Source opportunities will continue to be available through the system and processed as usual including Long Form claims on 2009 dividends which expire on December 31st 2014\*.

\* Reclaim applications submitted after 12/01/2014 for dividends paid in 2009 will be processed on a best efforts basis.

<b>ISSUE</b>	<b>CUSIP</b>
Akzo Nobel N.V.	010199305
CORBION N.V.	218333102
CSM N.V.	126382100
GEMALTO N.V.	36863N208
HEINEKEN HOLDING N.V.	423008101
HEINEKEN N.V.	423012301
KONINKLIJKE AHOLD N.V.	500467105
KONINKLIJKE KPN N.V.	780641205
KONINKLIJKE VOPAK N.V.	50048T105
NORD GOLD 144A	65557T106
NORD GOLD REG S	65557T205
SBM OFFSHORE N.V.	78404D109

**Deutsche Bank Trust Company Americas**

ROYAL (KONINKLIJKE) DSM N.V.

WOLTERS KLUWER N.V.

UNILEVER N.V.

**Deutsche Bank**



780249108

977874205

904784709

Please contact Laura Gallo or Stephanie Urugutia of GlobeTax at 1-212-747-9100 or [DutchESP@GlobeTax.com](mailto:DutchESP@GlobeTax.com) with further questions.