



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	2079-15
<b>Date:</b>	November 11, 2015
<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: The Netherlands Vimpelcom CUSIP: 92719A106 Record Date: 11/23/15 Payable Date: 12/07/15 CA Web Cut-Off Date: 01/06/16 8.00 PM (EST)

Participants can use DTC's Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

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



# BNY MELLON

VimpelCom has announced a cash dividend and BNY Mellon acts as Depository for the Depository Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Fees, Representations and Indemnification below.

On DR pay date, all beneficial owners will receive this dividend net of the full Dutch statutory withholding tax of 15% with the possibility to reclaim as outlined in the “QUICK REFUND / LONG FORM ELIGIBILITY MATRIX”.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	NETHERLANDS
COMPANY	VIMPELCOM
CUSIP#	92719A106
DEPOSITARY	BNY MELLON
DR RECORD DATE	NOVEMBER 23, 2015
DR PAY DATE	DECEMBER 07, 2015
DR GROSS DIVIDEND RATE ON PAY DATE	\$0.035
ORD GROSS DIVIDEND RATE ON PAY DATE	TBA
RATIO	1 ORD: 1 DR
STATUTORY WHT RATE	15%

FEES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
QUICK REFUND	PRIMARY LONG FORM BATCH	VIA DTC	Up to \$0.0075 per DR	\$25	JANUARY 4, 2016 (8PM)
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK	Up to \$0.0075 per DR	\$25	OCTOBER 30, 2020 (8PM)

**Agreements, Fees, Representations, and Indemnification of Participants and Beneficial Owners**  
We hereby agree that this tax relief 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 Receipt for Quick Refund and Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any 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 acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated 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 tax relief. 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.

## QUICK REFUND / LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>UNFAVORABLE 15%</b>	0%	Non-Treaty Countries	NONE
<b>FAVORABLE 10% POST PAY DATE</b>	5%	Bahrain, China, Hong Kong, Indonesia, Kuwait, Oman, Portugal, Qatar, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> <li>2. CERTIFIED IB 92 UNIVERSEEL</li> </ol>
<b>FAVORABLE 10% POST PAY DATE</b>	5%	Ghana, Japan, United Kingdom	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> <li>2. CERTIFIED IB 93 UNIVERSEEL</li> </ol>
<b>EXEMPT 0% POST PAY DATE</b>	15%	U.S. ARTICLE 36 - CHARITIES under 501(a), 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> </ol>
<b>EXEMPT 0% POST PAY DATE</b>	15%	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> </ol>
<b>EXEMPT 0% (FOREIGN TAX EXEMPT) POST PAY DATE</b>	15%	Any entity domiciled in a country in which it is not subject to tax on profits, as long as that state has an Exchange of Tax Information Agreement in place with the Netherlands, & that entity would not be subject to profits tax in the Netherlands if it were based therein.	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION WITH APPROVED E-CODE <b>OR</b></li> <li>1. COVER LETTER (EXHIBIT A)</li> <li>2. DIV 16 FORM</li> <li>3. CERTIFICATE OF RESIDENCY (COR)</li> <li>4. ARTICLES OF ASSOCIATION</li> </ol>

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN <b>NON-REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN <b>REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY
DIV 16	THIS FORM IS USED TO APPLY FOR A REFUND FOR FOREIGN BODIES NOT SUBJECT TO ANY TAX ON PROFITS. (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL OWNER
ARTICLES OF ASSOCIATION	A DOCUMENT SPECIFYING THE REGULATIONS FOR THE OPERATIONS OF A LEGAL ENTITY. THE ARTICLES OF ASSOCIATION DEFINE THE ENTITY'S PURPOSE, ORGANIZATIONAL STRUCTURE, AND HOW FINANCIAL RECORDS ARE MAINTAINED.	COPY ACCEPTED	PROVIDED BY BENEFICIAL OWNER
COVER LETTER (EXHIBIT A)	A LISTING OF THE BENEFICIAL OWNER'S DETAILS, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION). THE COVER LETTER IS PROVIDED TO BNY MELLON BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION OR THROUGH TRADITIONAL HARD COPY RECLAIM COVER LETTER.	ORIGINAL	DTC PARTICIPANT
APPROVED E-CODE	SEVEN (7) DIGIT ELECTRONIC FILING CODE RECEIVED FROM THE DUTCH TAX AUTHORITIES— PROOF SHOWING APPROVAL FROM DUTCH TAX AUTHORITY ("DTA") MUST BE SUBMITTED.	COPY ACCEPTED	DTC PARTICIPANT OR BENEFICIAL OWNER

## CONTACT DETAILS

PRIMARY CONTACT	TROY DRAYTON
DOMESTIC PHONE / FAX (U.S.)	1-800-915-3536 / 1-800-985-3536
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
EMAIL ADDRESS	DUTCHESP@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON
STREET ADDRESS	90 BROAD STREET 16TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	STEPHANIE URUGUTIA; KASEY HARBES

# ESP

powered by **GLOBETAX**

**BNY Mellon offers ESP powered by GlobeTax, a paperless withholding tax reclaim process, for Exempt U.S. Organizations (qualified under Article 36 of the Tax Convention), Exempt U.S. Pension Trusts (qualified under Article 35 of the Tax Convention), Exempt Foreign Entities, and Favorable Foreign Entities, to participants holding DRs.**

**These claims should be submitted through the following web site. (Requires a one-time registration): <https://esp.globetax.com>**

**Please contact Kasey Harbes at 1-800-915-3536 or via email at [DutchESP@GLOBETAX.COM](mailto:DutchESP@GLOBETAX.COM) if you have any questions about this process.**

## DISCLAIMER

### Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. 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 all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also "Agreements, Fees, Representations and Indemnification" above.

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 publication, the local market rules will prevail.

### All Post-Electronic Reclaims filing Long-Form:

U.S. residents and non-U.S. residents who have missed the Relief at Source and Quick Refund Process deadlines may file for a "long form" refund by submitting a claim via either ESP or traditional methods to GlobeTax as agent for BNY Mellon prior to the expiry of the right to claim. Based on their county, that period generally expires five (5) years from the end of the year in which the dividend was paid in the local market. Claims received after the long form deadline will be filed on a best effort basis at the discretion of BNY Mellon.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

QUESTION	ANSWER
WILL I RECEIVE A DECLARATION IN LIEU OF DIVIDEND NOTE (“DLD” or “CERT”) FOR MY ARTICLE 35 PENSIONS OR ARTICLE 36 CHARITIES?	<b>NO</b> , ALL DECLARATION IN LIEU OF DIVIDEND NOTES ARE MAINTAINED BY THE DEPOSITARY, TO BE RELEASED ONLY UPON WRITTEN REQUEST BY THE PARTICIPANT.
AM I REQUIRED TO FILE THROUGH ESP?	<b>NO</b> , YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLAN OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION?	<b>YES</b> , FOR INSTANCE, THESE ACCOUNT TYPES <b>WILL NOT</b> BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION IN ANY TAXABLE YEAR IF <b>LESS THAN 70%</b> OF THE TOTAL AMOUNT OF WITHDRAWALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED TO PROVIDE PENSION, RETIREMENT OR OTHER EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE ABOVE MENTIONED TREATY.
WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	BNY MELLON ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.
HOW CAN I OBTAIN AN APPROVED ELECTRONIC FILING CODE?	TO OBTAIN AN APPROVED E-CODE FOR A FOREIGN EXEMPT BENEFICIAL OWNER HARD COPY DOCUMENTATION (TYPICALLY DIV 16 APPLICATION FORM) MUST BE SENT TO THE DUTCH TAX AUTHORITIES (“DTA”). THE DOCUMENTATION IS REVIEWED AND THE BENEFICIAL OWNER IS JUDGED BY THE DTA.
IF I HAVE AN ELECTRONIC FILING CODE, IS THE BENEFICIAL OWNER APPROVED?	<b>NO</b> , THE DTA ISSUES E-CODES TO ALL BENEFICIAL OWNERS THAT THEY JUDGE. IF YOU WOULD LIKE TO KNOW IF AN E-CODE IS APPROVED PLEASE CONTACT GLOBETAX WITH THE BENEFICIAL OWNER’S NAME AND ADDRESS.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND QUESTIONS

QUESTION	ANSWER
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN APPROXIMATELY <b>8 TO 10 WEEKS</b> OF PAY DATE.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?	<b>YES.</b>
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	<p>ARTICLE 35 U.S. PENSION &amp; IRAS, ARTICLE 36 U.S. CHARITABLE ENTITIES, AND FOREIGN EXEMPT ENTITIES WITH APPROVED E-CODES MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.</p> <p>NON-U.S. ENTITIES WITHOUT AN APPROVED E-CODE MUST PROVIDE A COVER LETTER, THE TAX FORM DIV 16, COR, AND THE ARTICLES OF ASSOCIATION AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION.</p> <p>ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE CERTIFIED IB92 OR IB93 AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION.</p>
DOES THE QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL OWNERS HOLDING LESS THAN 5,000 DRS WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADITIONAL LONG FORM PROCESS.
IS THE QUICK REFUND PROCESS FREE OF CHARGE?	<b>NO.</b> THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DR FOR QUICK REFUND 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 CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THE QUICK REFUND PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	<b>YES,</b> THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 4-6 MONTHS.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	<b>NO</b> , YOU WILL BE PAID BY CHECK.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	<p>ARTICLE 35 U.S. PENSION &amp; IRAS, ARTICLE 36 U.S. CHARITABLE ENTITIES, AND FOREIGN EXEMPT ENTITIES WITH APPROVED E-CODES MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.</p> <p>NON-U.S. ENTITIES WITHOUT AN APPROVED E-CODE MUST PROVIDE A COVER LETTER, THE TAX FORM DIV 16, COR, AND THE ARTICLES OF ASSOCIATION AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION.</p> <p>ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE CERTIFIED IB92 OR IB93 AS DEFINED IN DESCRIPTION OF VARIOUS DOCUMENTATION.</p>
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER? WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?	<b>NO</b> , ALL CLAIMS WILL BE PROCESSED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER. BNY MELLON WAIVES THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS (50/50) FOR ANY BENEFICIAL OWNER RECLAIMING LESS THAN \$50.
IS THE LONG FORM PROCESS FREE OF CHARGE?	<b>NO</b> . THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND 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 DR FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THIS LONG FORM PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	<b>YES</b> , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.



**EXHIBIT A — COVER LETTER**  
*(Please place on your Company Letterhead)*  
**Tax Relief Request Form**

ISSUE: VimpelCom  
 CUSIP: 92719A106  
 RECORD DATE: November 23, 2015  
 PAY DATE: December 07, 2015

Name of Beneficial Owner	Street Address of Beneficial Owner	City, State, Zip of Beneficial Owner	Tax Payer I.D. #	Type of Account	# of DRs Held	Reclaim %
1)						
2)						

Note: for more than 5 Beneficial Owners, please provide an excel breakdown of shareholder information

**Total Shares:** \_\_\_\_\_

We ask that BNY Mellon, as Depository, apply to the Dutch tax authority for these withholding tax relief requests on the above beneficial owners' behalf. Please contact the undersigned should you have any questions.

We hereby agree that this tax relief 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 \$0.0075 per Depository Receipt for Quick Refund and Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any 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 acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge that each of the beneficial owners identified hereby 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 tax relief. 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,

Title:

Address:

DTC Participant #:

Completed claims should be sent to:

**The Bank of New York Mellon as Depository**  
**C/O GlobeTax**  
**90 Broad Street, 16th Floor**  
**New York, NY 10004**  
**Attn: Dutch Reclaim Group**