



<b>B #:</b>	0151-15
<b>Date:</b>	February 18, 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>	<p style="text-align: center;"><b>*****Revised Extended Window*****</b></p> <p><b>Tax Relief - Country:</b> The Netherlands <b>Security:</b> Royal Dutch Shell PLC – “A” Shares CUSIP: 780259206 <b>Record Date:</b> 02/13/15 <b>Payable Date:</b> 03/20/15 <b>EDS Cut-Off Date:</b> 02/24/15 8.00 PM (EST) <b>Post Pay EDS Cutoff:</b> 03/23/15 8:00 AM thru 04/03/15 8:00 PM</p>

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<sup>SM</sup> 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 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.*

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Non-Confidential



# BNY MELLON

**ROYAL DUTCH SHELL PLC - "A" SHARES** has announced a cash dividend. BNY Mellon acts as the Depository for the company's American Depositary Receipt ("DR") program.

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. Use of EDS will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Representations and Indemnification below.

On March 20, 2015, U.S. Pensions and IRAs having elected exempt option will have the opportunity to receive their full treaty benefits as outlined in the "RELIEF AT SOURCE ("EDS") ELIGIBILITY MATRIX". All non-U.S. holders and uncertified holders will receive this dividend net of the full NETHERLANDS statutory withholding tax of 15% with the possibility to reclaim as outlined in the "QUICK REFUND/LONG FORM ELIGIBILITY MATRIX".

<b>DIVIDEND EVENT DETAILS</b>	
COUNTRY OF ISSUANCE	NETHERLANDS
ISSUE	ROYAL DUTCH SHELL PLC – "A" SHARES
CUSIP#	780259206
DEPOSITARY	BNY MELLON
DEPOSITARY RECEIPT RECORD DATE	FEBRUARY 13, 2015
DEPOSITARY RECEIPT PAY DATE	MARCH 20, 2015
DEPOSITARY RECEIPT GROSS DIVIDEND RATE ON PAY DATE	\$ 0.47
ORD GROSS DIVIDEND RATE ON PAY DATE	TBA
RATIO	2 ORDS : 1 DR
STATUTORY WHT RATE	15%

**PLEASE NOTE: RELIEF AT SOURCE DEADLINE EXTENDED**

<b>FEES &amp; DEADLINES</b>					
<b>FILING METHOD</b>	<b>BATCH</b>	<b>PAYMENT METHOD</b>	<b>TAX RELIEF FEE</b>	<b>MINIMUM TAX RELIEF FEE PER BENEFICIAL HOLDER</b>	<b>FINAL SUBMISSION DEADLINE (ALL TIMES EST)</b>
<b>RELIEF AT SOURCE</b>	PAYMENT ON DR PAY DATE	EDS	Up to \$0.0075 per Depository Receipt ("DR")	\$0	FEBRUARY 24, 2015 (8PM)
<b>QUICK REFUND</b>	PRIMARY LONG FORM BATCH	EDS	Up to \$0.0075 per Depository Receipt ("DR")	\$25	APRIL 3, 2015 (8PM)
<b>LONG FORM</b>	POST-EDS PROCESS; ONGOING	CHECK	Up to \$0.0075 per Depository Receipt ("DR")	\$25	OCTOBER 31, 2020 (8PM)

**Agreements, Representations, and Indemnification**

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 Relief At Source or up to \$0.0075 per Depository Receipt for the 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 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 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 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 each of the beneficial holders 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 holders.

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. 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.

## RELIEF AT SOURCE (“EDS”) ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>EXEMPT - 0% RELIEF AT SOURCE</b>	15%	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	<b>ESP SUBMISSION</b> <i>(SELECT RELIEF AT SOURCE OPTION)</i> OR <b>COVER LETTER (EXHIBIT A)</b> AND <b>IRS FORM 6166</b> (MUST BE FOR 2015)

**PARTICIPATING IN RELIEF AT SOURCE IS WHOLLY VOLUNTARY AND DISCRETIONARY, HOWEVER, IT IS THE ONLY WAY TO OBTAIN THE REDUCED WITHHOLDING TAX RATE ON THE PAYABLE DATE.**

## 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 LONG FORM ONLY</b>	5%	Bahrain, China, Hong Kong, Indonesia, Kuwait, Oman, Portugal, Qatar, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	1. <b>ESP SUBMISSION OR COVER LETTER (EXHIBIT A)</b> 2. <b>CERTIFIED IB 92 UNIVERSEEL</b>
<b>FAVORABLE - 10% POST PAY DATE LONG FORM ONLY</b>	5%	Ghana, Japan, United Kingdom	1. <b>ESP SUBMISSION OR COVER LETTER (EXHIBIT A)</b> 2. <b>CERTIFIED IB 93 UNIVERSEEL</b>
<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)	1. <b>ESP SUBMISSION OR COVER LETTER (EXHIBIT A)</b>
<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)	1. <b>ESP SUBMISSION OR COVER LETTER (EXHIBIT A)</b>
<b>EXEMPT - 0% (FOREIGN TAX EXEMPT) POST PAY DATE LONG FORM ONLY</b>	15%	Any entity domiciled in a state 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 there-in.	1. <b>ESP SUBMISSION WITH APPROVED E-CODE</b> OR 1. <b>COVER LETTER (EXHIBIT A)</b> 2. <b>DIV 16 FORM</b> 3. <b>STAND ALONE CERTIFICATE OF RESIDENCY</b> 4. <b>ARTICLES OF ASSOCIATION</b>

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL HOLDER. IT MUST BE FOR THE CURRENT TAX YEAR.	ORIGINAL PREFERRED / COPY ACCEPTED	IRS REPRESENTATIVE
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN <b>NON-REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & MUST BEAR THE STAMP OF LOCAL TAX AUTHORITY
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL HOLDER, DOMICILED IN <b>REMITTANCE-BASED</b> JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL HOLDER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL HOLDER & 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 HOLDER
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 HOLDER
COVER LETTER (EXHIBIT A)	A LISTING OF THE BENEFICIAL HOLDER'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 DTA MUST BE SUBMITTED.	COPY ACCEPTED	DTC PARTICIPANT OR BENEFICIAL HOLDER

## CONTACT DETAILS

PRIMARY CONTACT	LAURA GALLO
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	DUTCHESP@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON
STREET ADDRESS	90 BROAD STREET 16 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	STEPHANIE URUGUTIA & KASEY HARBES

ESP

powered by **GLOBETAX**

BNY Mellon now 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 Laura Gallo at 1-800-915-3536 or via email at [DutchESP@GLOBETAX.COM](mailto:DutchESP@GLOBETAX.COM) if you have any questions about this process.

**PLEASE NOTE:**

WHEN SUBMITTING **RELIEF AT SOURCE** CLAIMS THROUGH ESP,  
**YOU MUST SELECT THE RELIEF AT SOURCE OPTION**  
AND SUBMIT ALL APPROPRIATE DOCUMENTATION BY THE DEADLINE SET FORTH IN THIS  
IMPORTANT NOTICE.

**SELECTING OPTIONS OTHER THAN RELIEF AT SOURCE, WILL NOT BE  
CONSIDERED FOR RELIEF AT SOURCE.**

## 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> , GOING FORWARD, ALL DECLARATION IN LIEU OF DIVIDEND NOTES WILL BE 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 THE 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 HOLDERS?	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 HOLDER HARD COPY DOCUMENTATION (TYPICALLY DIV 16 APPLICATION FORM) MUST BE SENT TO THE DTA. THE DOCUMENTATION IS REVIEWED AND THE BENEFICIAL HOLDER IS JUDGED BY THE DTA. IF APPROVED, THE DTA WILL ISSUE AN E-CODE.
IF I HAVE AN ELECTRONIC FILING CODE, IS THE BENEFICIAL HOLDER APPROVED?	<b>NO</b> , THE DTA ISSUES E-CODES TO ALL BENEFICIAL HOLDERS THAT THEY JUDGE. IF YOU WOULD LIKE TO KNOW IF AN E-CODE IS APPROVED PLEASE CONTACT GLOBETAX WITH THE BENEFICIAL HOLDER NAME AND ADDRESS.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### RELIEF AT SOURCE QUESTIONS

QUESTION	ANSWER
IS THE RELIEF AT SOURCE PROCESS FREE OF CHARGE?	<b>NO.</b> THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DR WITH NO MINIMUM, 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 PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	<b>YES,</b> THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS?	<b>YES,</b> IN ADDITION TO SUBMISSION OF THE CLIENT LISTING, YOU MUST PROVIDE AN IRS FORM 6166 (CURRENT TAX YEAR) OR DUTCH QUALIFICATION LETTER FOR EACH BENEFICIAL HOLDER.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE PROCESS?	<b>YES.</b>
WILL A "DUTCH QUALIFICATION LETTER" SUFFICE IN LIEU OF A CURRENT YEAR IRS FORM 6166?	<b>NO,</b> AS OF JANUARY 1, 2013 THE DUTCH TAX AUTHORITY NO LONGER ACCEPTS THE DUTCH QUALIFICATION LETTER AS A MEANS OF PROVING EXEMPTION.
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE RELIEF AT SOURCE DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	<b>YES,</b> YOU MAY EITHER PARTICIPATE IN THE QUICK REFUND OR ON-GOING LONG FORM PROCESSES, WITHIN THE STATUTE OF LIMITATIONS.
ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?	RELIEF AT SOURCE CLAIMS ARE PAID ON THE DR PAY DATE THROUGH DTC.



## FREQUENTLY ASKED QUESTIONS (FAQs)

### QUICK REFUND QUESTIONS

QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	<b>NO</b> , YOU MUST ONLY PROVIDE THE BENEFICIAL HOLDER BREAKDOWN VIA ESP.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?	<b>YES</b> .
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.
DOES THE QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL HOLDER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL HOLDERS HOLDING LESS THAN 5,000 DR 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 \$0.075 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.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL HOLDER?	<b>NO</b> , ALL CLAIMS WILL BE PROCESSED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL HOLDER.
WHAT WILL THE FEE BE IF A BENEFICIAL HOLDER'S CLAIM IS FOR LESS THAN \$50?	BNY MELLON IS WILLING TO WAIVE THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS OF 50/50 FOR ANY BENEFICIAL HOLDER RECLAIMING LESS THAN \$50.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	<b>NO</b> , YOU WILL BE PAID BY CHECK.
WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL HOLDERS?	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.
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.

## 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 DRs, and their agents and the participants, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and (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 DRs and their agents and the participants, 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 DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

### **All Post-Electronic Reclaims filing LONG FORM:**

U.S. residents and non-U.S. residents who have missed the 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 GlobeTax as agent for BNY Mellon.

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.

**EXHIBIT A — COVER LETTER** *(Please place on your Company Letterhead)*

**Tax Relief Request Form**

ISSUE: ROYAL DUTCH SHELL PLC  
CUSIP: 780259206  
RECORD DATE: February 13, 2015  
PAY DATE: March 20, 2015

<u>Name of Beneficial Holder</u>	<u>Taxpayer I.D. #</u>	<u>Type of Account</u>	<u># of DRs Held</u>	<u>Reclaim %</u>
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1)

2)

3) etc. (**NOTE:** For more than 10 Beneficial Holders, provide an excel breakdown of shareholder information)

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

We ask that GlobeTax, file these withholding tax relief requests for the above-mentioned beneficial holder(s). Please contact the undersigned should you have any questions.

**Agreements, Representations and Indemnification**

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 Depositary Receipt for Relief At Source or up to \$0.0075 per Depositary Receipt for the 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 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 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 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 each of the beneficial holders 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 holders.

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. 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,

Title:

Address:

DTC Participant #:

Completed claims should be sent to: **The Bank of New York Mellon as Depositary  
C/O Globe Tax  
90 Broad Street, 16th Floor  
New York, NY 10004  
Attn: Dutch Reclaim Group**