



<b>B #:</b>	0625-15
<b>Date:</b>	April 1, 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>	<b><u>Tax Relief</u></b> – Country: <b>Ireland</b> <b>ACCENTURE PLC CUSIP: G1151C101</b> <b><u>Record Date:</u> 04/10/2015 <u>Payable Date:</u> 05/15/2015</b> <b><u>CA Web Instruction Deadline</u> : 04/27/2015 8:00 P.M.</b> <b>Post Payable <u>CA Web Instruction Deadline:</u> 05/22/15</b>

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



**ACCENTURE PLC**  
**CUSIP: G1151C101**  
**RECORD DATE: April 10, 2015**  
**PAY DATE: May 15, 2015**

**Note: The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with Record Date April 10, 2015 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 Computershare by 8 P.M. ET. on the last day of the applicable CA Web 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 Computershare by 8 P.M. ET. on the last day of the applicable CA Web 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 Computershare by 8 P.M. ET. on the last day of the applicable CA Web election period

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

**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.**

By participating in the DTC CA Web process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty one days.

**NOTE: THE INITIAL PRE-PAY DATE CA WEB WINDOW WILL OPEN ON APRIL 13, 2015 AND WILL CLOSE ON APRIL 27, 2015.**

**NOTE: THE POST-PAY DATE CA WEB WINDOW WILL OPEN ON MAY 18, 2015 AND WILL CLOSE ON MAY 22, 2015.**

Participants electing shares in the Post-Pay Date CA WEB Window, and who have provided the proper documentation to Computershare by May 22, 2015, will be paid via DTC on June 9, 2015.

**\*NOTE: The Finance Act 2010 replaced 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.**

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 10, 2015. 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 10, 2015 (**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 Computershare using **Appendix B** enclosed.
- OR**
- b) An original Non-Resident V2 Form is provided to Computershare by the end of the applicable election period and the beneficial owner is disclosed to Computershare 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 10, 2015 (**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 Computershare using **Appendix B** enclosed.
- OR**
- b) An original Non-Resident V2 Form\* is provided to Computershare by the end of the applicable election period and the beneficial owner is disclosed to Computershare 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 10, 2015.

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 Computershare using **Appendix B** enclosed.
- OR**
- b) An original Resident V3 Form is provided to Computershare by the end of the applicable election period and the beneficial owner is disclosed to Computershare 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 Computershare. Should the relevant forms be on file with the QI, the relationship between the QI and the beneficial owner must be disclosed to Computershare using **Appendix B** enclosed. Should the relevant forms be provided to Computershare the beneficial owner must be disclosed to Computershare 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 CA Web 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 CA Web 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 10, 2015 (certified by the beneficial owner through a valid Form W-9), the partnership is entitled to exemption from DWT under the "U.S. Residents" CA Web 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 10, 2015.

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

Each partner must have provided the relevant Non-Resident Form V2A, V2B, or V2C to Computershare or other QI as applicable, and the beneficial owner is disclosed to Computershare using Appendix B by 8 P.M. EST on the last day of the pre-pay date CA Web 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 CA Web 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 Computershare using **Appendix B**.
- OR**
- b) A concession letter from the Irish Revenue Commissioners is provided to Computershare and the partnership is disclosed to Computershare 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 Computershare or other QI as applicable, and the partnership is disclosed to Computershare using Appendix B by 8 P.M. EST on the last day of the pre-pay date CA Web 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 Computershare.

## **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 CA Web certification for taxable trusts and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%

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

To ensure that beneficial owners who meet the exempt treatment criteria receive their **ACCENTURE PLC** dividends gross please notify DTC, via CA Web, no later than **May 22, 2015**, as to the declaration of the shares representing Exempt and Unfavorable holders of record date **April 10, 2015**.

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

For information about filing reclaims after **May 22, 2015**, as well as receiving the appropriate tax forms, please contact:

Computershare in c/o GlobeTax  
90 Broad Street – 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: Laura Gallo  
Email: [Laura\\_Gallo@GlobeTax.com](mailto:Laura_Gallo@GlobeTax.com)  
Telephone: 1-800-915-3536

ESP

powered by **GLOBETAX**

Computershare offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to Computershare, and creates applicable documentation on the Participant's behalf. These claims should be submitted through the following website:

<https://esp.globetax.com>

Please use the above contact information if you have any questions about this process.

This system is available for At Source, Quick Refund, and Long Form claims.

For DTC participants who filed incorrectly via the DTC CA Web process and wish to amend their filing, please call Computershare at 212-747-9100. 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 Computershare.

**If Participants do not certify through CA Web 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 22, 2015**, but may submit claims to Computershare, who is available to assist in claiming refunds from the Irish Revenue Commissioners under the traditional long form process until **December 1, 2019**, 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	GREECE	PANAMA
ARMENIA	HONG KONG	POLAND
AUSTRALIA	HUNGARY	PORTUGAL
AUSTRIA	ICELAND	QATAR
BAHRAIN	INDIA	ROMANIA
BELARUS	ISRAEL	RUSSIA
BELGIUM	ITALY	SAUDI ARABIA
BOSNIA & HERZEGOVINA	JAPAN	SERBIA
BOTSWANA	KOREA	SINGAPORE
BULGARIA	KUWAIT	SLOVAK REPUBLIC
CANADA	LATVIA	SLOVENIA
CHILE	LITHUANIA	SOUTH AFRICA
CHINA	LUXEMBOURG	SPAIN
CROATIA	MACEDONIA	SWEDEN
CYPRUS	MALAYSIA	SWITZERLAND
CZECH REPUBLIC	MALTA	THAILAND
DENMARK	MEXICO	REPUBLIC OF TURKEY, THE
EGYPT	MOLDOVA	UKRAINE
ESTONIA	MONTENEGRO	UNITED ARAB EMIRATES
ETHIOPIA	MOROCCO	UNITED KINGDOM
FINLAND	NETHERLANDS	UNITED STATES
FRANCE	NEW ZEALAND	UZBEKISTAN
GEORGIA	NORWAY	VIETNAM
GERMANY	PAKISTAN	ZAMBIA

**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 Computershare  
90 Broad Street - 16th Floor  
New York, New York 10004  
Attn: Laura Gallo

RE: Issue Name:	Accenture Plc. (“Issuer”)
CUSIP :	G1151C101
Record Date:	April 10, 2015
Payable Date:	May 15, 2015

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 the Irish Revenue Commissioners will be paid to the underlying beneficial owners.

By completing the table below, which supports our CA Web 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 Laura Gallo at GlobeTax.**

We ask that Computershare Investor Services (Ireland) Limited, as qualifying intermediary of the Issuer (“Computershare”), present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <**Telephone Number**> should you have any questions.



**Indemnification**

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 further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Computershare nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Computershare and the Issuer in processing such claims, we expressly agree that neither Computershare nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Computershare and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

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Authorized Signature

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Telephone Number