



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	0916-15
<b>Date:</b>	May 15, 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: ITALY LUXOTTICA GROUP S.p.A. CUSIP: 55068R202 <b><u>Record Date: 05/19/2015 Payable Date: 05/28/2015</u></b> <b><u>CA Web Instruction Deadline: 06/15/2015 8:00 P.M.</u></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 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 over 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.*

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Non-Confidential



**Luxottica Group S.p.A. (NYSE: LUX)** has announced a cash dividend in respect to fiscal year 2014. Deutsche Bank Trust Company Americas acts as Depositary for the company's American Depositary Receipt ("ADR") program.

On ADR Pay Date, all holders will receive this dividend net of the full Italian statutory withholding tax rate of 26%.

Subsequent to the payment date on which the dividend less the 26% withholding tax will be paid, beneficial owners may reclaim the difference between the statutory rate and the beneficial owner's rate of entitlement by submitting the required documentation to Deutsche Bank Trust Company Americas ("Deutsche Bank"). There will be four documentation deadlines set within the time frame of four months from record date. Deutsche Bank will convert the refunds to USD at the prevailing exchange rate on the day the refund is received.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	ITALY
ISSUE	LUXOTTICA GROUP S.p.A.
CUSIP#	55068R202
DEPOSITARY	DEUTSCHE BANK TRUST COMPANY AMERICAS
ADR RECORD DATE	May 19, 2015
ADR PAY DATE	May 28, 2015
ADR GROSS DIVIDEND RATE ON PAY DATE (APPROX.)	TBA
ORD GROSS DIVIDEND RATE ON PAY DATE	1.44
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	26.00%

### CHARGES & DEADLINES

BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DEADLINE
PRIMARY "QUICK REFUND" BATCH	EDS	\$0.01 per ADR	\$25	June 15, 2015
SECOND "QUICK REFUND" BATCH	CHECK	\$0.01 per ADR	\$25	July 15, 2015
THIRD "QUICK REFUND" BATCH	CHECK	\$0.01 per ADR	\$25	August 17, 2015
FOURTH AND FINAL "QUICK REFUND" BATCH	CHECK	\$0.01 per ADR	\$25	September 17, 2015

### LONG-FORM

BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DEADLINE
LONG-FORM RECLAIMS	CHECK	\$0.01 per ADR	\$25	April 1, 2019 best efforts basis thereafter

Long form claims will only be accepted after the final "quick refund" window has closed. We encourage beneficiaries to file long form only as a last resort alternative to "quick refund." This important notice does not contain instruction or the required exhibit forms to file long-form claims.

## ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>EXEMPT - 0% ITALIAN CORPORATE ENTITIES</b>	<b>26%</b>	ITALIAN CORPORATE ENTITIES	1) MODULI PER LA RESTITUZIONE (ALLEGATO A-H)
<b>EXEMPT - 0% RESIDENTS OF KUWAIT</b>	<b>26%</b>	KUWAIT (ALL ENTITIES)	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX
<b>EXEMPT - 0% US STATE ENTITIES</b>	<b>26%</b>	US GOVERNMENTAL ENTITIES WITH A FORM 6166 THAT SPECIFIES THE RESIDENT AS "THE STATE"	1) COVER LETTER 2) IRS FORM 6166 FOR STATE ENTITIES 3) FORM DIV/EX
<b>FAVORABLE - 1.375%</b>	<b>24.625%</b>	EU/EEA CORPORATE ENTITIES (See "Appendix A")	1) COVER LETTER 2) EU CORP. CERT. OF RESIDENCE 3) FORM DIV/EX2
<b>FAVORABLE - 10%</b>	<b>16%</b>	ALBANIA, ARMENIA, AZERBAIJAN, BOSNIA-HERZEGOVINA, BULGARIA, CHINA, GEORGIA, HUNGARY, JORDAN, MALAYSIA, OMAN, POLAND, ROMANIA, RUSSIAN FEDERATION, SAUDI ARABIA, SERBIA, SINGAPORE, SYRIA, TANZANIA, UZBEKISTAN, VENEZUELA	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM A
<b>FAVORABLE - 11%</b>	<b>15%</b>	EU/EEA PENSION FUNDS (See "Appendix A")	1) COVER LETTER 2) EU PENSION CERT. OF RESIDENCE 3) FORM DIV/EX3
<b>FAVORABLE - 15%</b>	<b>11%</b>	ALGERIA, ARGENTINA, AUSTRALIA, AUSTRIA, BANGLADESH, BELARUS, BELGIUM, BRAZIL, CANADA, COTE D'IVOIRE, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GERMANY, GHANA, GREECE, ICELAND, INDONESIA, IRELAND, ISRAEL, JAPAN, KAZAKHSTAN, KOREA (REPUBLIC OF), KYRGYZSTAN, LATVIA, LEBANON, LITHUANIA, LUXEMBOURG, MACEDONIA (FORMER YUGOSLAV REPUBLIC OF), MALTA, MAURITIUS, MEXICO, MOLDOVA, MOROCCO, MOZAMBIQUE, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES, PORTUGAL, QATAR, SENEGAL, SLOVAKIA, SLOVENIA, SOUTH AFRICA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TUNISIA, TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UNITED STATES, VIETNAM, ZAMBIA	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE (IRS FORM 6166) 3) FORM A

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
MODULI PER LA RES-TITUZIONE (ALLEGATO A-H)	Entity type specific form for Italian residents can be obtained by emailing: Rita_Patel@globetax.com These forms should be submitted directly to: Deutsche Bank Spa, Piazza del Calendario 3, 20126 Milano, Italia, Attn: Michele Vitulli	ORIGINAL	LOCAL ITALIAN BANK
COVER LETTER (EXHIBIT 1)	Listing of Beneficial Owner information.	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF RESIDENCE	Must be for the same tax year of the dividend and must be dated prior to the pay date. This form is only required if the Local Tax Authority of the beneficial owner does not sign the appropriate section of the Form A or Div/Ex forms.	ORIGINAL	LOCAL TAX AUTHORITY
FORM A (EXHIBIT 2) DIV/EX2 (EXHIBIT 4) DIV/EX3 (EXHIBIT 6)	These forms MUST be printed out as DOUBLE SIDED DOCUMENTS	ORIGINAL	1) BENEFICIAL OWNER SIGNATURE 2) DTC PARTICIPANT STAMP AND SIGNATURE
EU CORP. CERT. OF RESIDENCE (EXHIBIT 3)	Must be signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and mentions that the beneficial owner is subject to "Article 2 of Directive 90/435/EEC July 1990"	ORIGINAL	LOCAL TAX AUTHORITY
EU PENSION CERT. OF RESIDENCE (EXHIBIT 5)	Must be signed and stamped prior to pay date. This form can be replaced with an original COR for the tax year of the dividend provided that that form is dated prior to the pay date and explicitly states that the beneficial owner is a pension.	ORIGINAL	LOCAL TAX AUTHORITY
IRS FORM 6166	Must be certified for the tax year of the dividend, dated prior to pay date, and contain the wording, "...for purposes of U.S. taxation".	ORIGINAL	IRS REPRESENTATIVE

### AN IMPORTANT NOTE ABOUT REQUIREMENTS CONCERNING POWER OF ATTORNEY AND EXHIBIT 7 (SELF CERTIFIED POA) OF THIS NOTICE.

#### Signing Exhibits 2, 4, or 6 on behalf of the Beneficial Owner:

The "BENEFICIAL OWNER" section of the Exhibits 2, 4, and 6 (FORM A, DIV/EX2, DIV/EX3) must contain an ORIGINAL signature from the beneficial owner.

If a signature cannot be obtained from the beneficial owner, a representative may sign on their behalf only if the following is submitted:

1. An ORIGINAL Power of Attorney signed by the beneficial owner to the entity signing on their behalf.

#### OR BOTH OF THE FOLLOWING:

1. A copy of EITHER a Power of Attorney (POA), a Trust Agreement, or a Custody Agreement signed by the beneficial owner to the entity signing on their behalf.
2. An ORIGINAL Exhibit 7 (Self Certified Power of Attorney), printed on the letterhead of the signing entity authorized on the copy of the POA, Trust Agreement, or Custody Agreement. Signed by the individual who will be signing the exhibit 2, 4, or 6 on the beneficial owner's behalf.

**AN IMPORTANT NOTE ABOUT SEQUENTIAL DATING AND FORMATTING  
OF EXHIBITS 2, 4, AND 6**

It is required that the above referenced exhibits are presented as double sided documents.  
All dates on all forms must be before the local payment date in Italy.

It is required that each exhibit form is dated SEQUENTIALLY; meaning specifically that:

1. The date next to the signature in the "DECLARATION OF BENEFICIARY" section on the front of the Exhibit 2, 4, OR 6 must be before the date listed on the beneficial owner's CERTIFICATE OF RESIDENCE (IRS FORM 6166, for U.S. residents).
2. The date next to the signature in the "AFFIDAVIT OF FIRST LEVEL INTERMEDIARY" section on the back of the Exhibit 2, 4, OR 6 must be after the date listed on the beneficial owner's CERTIFICATE OF RESIDENCE (IRS FORM 6166, for U.S. residents).

**MINIMUM SHARE AMOUNT REQUIRED TO FILE A CLAIM**

**(CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)**

BENEFICIAL OWNER'S WITHOLDING TAX RATE OF ENTITLEMENT	RATE OF RECLAIM	MINIMUM # OF ADRS REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 1.1200 USD PER EUR)
0.00%	26.00%	60 ADR SHARES
1.375%	24.625%	65 ADR SHARES
10.00%	16.00%	100 ADRS SHARES
11.00%	15.00%	105 ADR SHARES
15.00%	11.00%	145 ADR SHARES

**CONTACT DETAILS**

PRIMARY CONTACT	RITA PATEL
DOMESTIC PHONE (U.S.)	1-800-876-0959
DOMESTIC FAX (U.S.)	1-866-888-1120
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	RITA_PATEL@GLOBETAX.COM
COMPANY	DBTCA / GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACT	GREGGORY LEWIS

***Warning and Disclaimer:***

***The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Deutsche Bank and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.***

ESP

powered by **GLOBETAX**

GlobeTax offers ESP, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Broker of record to GlobeTax, and creates documentation on the Broker's behalf.

Please note that all entity types must be indicated as either INDIVIDUAL, CORPORATION, GOVERNMENT, or PENSION.

Charities, Foundations, Trusts, Investments Funds, Etc. should be listed under the CORPORATION entity type .

Submit the data online through the web site below, print out the documents and present them as indicated in pages 2 through 4 of this important notice mail them, along with the other necessary required documents (tax certifications, and POA as required) to the following address:

**90 Broad Street – 16th Floor  
New York, NY 10004-2205  
Attn: Luxottica**

These claims should be submitted through the following website (requires a one-time registration):

**<https://esp.globetax.com>**

Please contact Ms. Rita Patel at 1-212-747-9100 or via email at [Rita\\_Patel@Globetax.com](mailto:Rita_Patel@Globetax.com) if you have any questions about this process.

## Appendix A

**LIST OF COUNTRIES WHERE CORPORATE ENTITIES MAY BENEFIT FROM THE APPLICATION OF THE 1.375% ITALIAN WITHHOLDING TAX RATE, AND PENSIONS MAY BENEFIT FROM THE 11.00% ITALIAN WITHHOLDING TAX RATE:**

### EU member states

- Austria
- Belgium
- Bulgaria
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

### European Economic Area (EEA)

- Norway

(EXHIBIT 1)  
SAMPLE FORMAT FOR COVER LETTER TO DEUTSCHE BANK TRUST COMPANY AMERICAS  
CLAIMS WILL NOT BE ACCEPTED WITHOUT THIS COVER LETTER ON DTC PARTICIPANT LETTERHEAD

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[DATE]

Deutsche Bank Trust Company Americas  
c/o Globe Tax  
90 Broad Street – 16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: Luxottica / Italian ADRs

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Italian ADRs. We, \_\_\_\_\_ [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of May 19, 2015 for the security Luxottica Group S.p.A. (CUSIP: 55068R202).

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF ADRs CITED BELOW] ADRs. As required, original certification of residency documents (Form 6166), a Certification, and Power of Attorney if necessary are included for each beneficial owner. The ratio is 1 ADR to 1 Ordinary shares. The information is as follows:

<u>Name and address of beneficial owner</u>	<u>Taxpayer I.D. #</u>	<u># of ADRs held</u>	<u># Ordinary shares held</u>
1)			
2)			
3)			
4) etc.			

We ask that Deutsche Bank Trust Company Americas, as Depositary, apply to the Italian depository bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

**Indemnification**

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel), and any of them, arising out of or relating to the information provided by the undersigned in, or in connection with, this document.

Sincerely,

\_\_\_\_\_  
[Signature of authorized signatory for DTC Participant]  
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**COVER PAGE**

**Claim for the refund, exemption or application of the reduced tax rate on income paid to non-residents**

<b>Conventions for the avoidance of double taxation</b>	<input type="checkbox"/> <b>dividends (FORM A)</b>	<input type="checkbox"/> <b>interest (FORM B)</b>	<input type="checkbox"/> <b>royalties (FORM C)</b>	<input type="checkbox"/> <b>other income (FORM D)</b>
<b>EU Directives</b>	<input type="checkbox"/> <b>parent- subsidiary tax regime dir. 90/435/EEC (FORM E)</b>		<input type="checkbox"/> <b>interest and royalty tax regime dir. 2003/49/EC (FORM F)</b>	

**DETAILS OF THE BENEFICIAL OWNER**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b> <input type="checkbox"/> <b>cross in the case of a permanent establishment</b>	<b>Business Name</b>			
<b>Foreign TIN</b>	No. _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**DETAILS OF THE LEGAL REPRESENTATIVE**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Business Name</b>			
<b>TIN</b>	<b>No.</b> _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**OTHER CO-BENEFICIARIES OF THE INCOME FOR WHICH REFUND IS BEING REQUESTED**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Business Name</b>			
<b>TIN</b>	<b>No.</b> _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**DETAILS OF THE PROXY APPOINTED TO SUBMIT THE APPLICATION (IF PRESENT) <sup>1</sup>**

<b>Natural person</b>	<b>Surname</b>	<b>Name</b>	<b>Place of Birth</b>	<b>Date of Birth</b>
<b>Legal person</b>	<b>Name</b>			
<b>TIN</b>	<b>No.</b> _____ <input type="checkbox"/> My country of residence does not issue a TIN for residents or I cannot obtain a TIN from my country of residence.			
<b>Italian TIN (if issued)</b>				
<b>Residence</b>	<b>State</b>	<b>Full address</b>		
<b>Domicile (if different from the residence)</b>	<b>State</b>	<b>Full address</b>		
<b>P.O. Box (optional)</b>				
<b>E-MAIL (optional)</b>				

**PAYMENT METHOD (for refunds)**

FINANCIAL INSTITUTION: \_\_\_\_\_

BANK ACCOUNT HOLDER<sup>2</sup> \_\_\_\_\_

(if part of the Economic and Monetary Union): BIC<sup>3</sup> \_\_\_\_\_ IBAN \_\_\_\_\_

(if outside the Economic and Monetary Union)<sup>4</sup>: BANK ACCOUNT DETAILS \_\_\_\_\_

ADDRESS OF THE FINANCIAL INSTITUTION \_\_\_\_\_

SIGNATURE

\_\_\_\_\_

ATTACHMENTS: \_\_\_\_\_  
 \_\_\_\_\_

<sup>1</sup> Attach the original copy of the relative power of attorney

<sup>2</sup> If the beneficiary uses a proxy for the payment, fill in the application with the bank account of the proxy. For powers of attorney released abroad, the original copy with translation must be sent to Centro Operativo di Pescara. If the proxy for the collection is also the proxy for the submission of the application and/or for making the requested declarations, only one original copy with translation is required.

<sup>3</sup> If Economic and Monetary Union: the BIC code is mandatory.

<sup>4</sup> If not Economic and Monetary Union: the BIC code is an alternative to the address of the financial institutions.

## FORM A - DIVIDENDS

- EXEMPTION/APPLICATION OF THE TAX RATE PROVIDED BY THE CONVENTION  
 REFUND

Article \_\_\_ of the Convention for the avoidance of double taxation between Italy and \_\_\_\_\_

### ITALIAN DIVIDEND PAYER

<b>Legal person</b>	<b>Business Name</b>
<b>Italian TIN</b>	
<b>Residence</b>	<b>Full address</b>

### DEPOSITARY BANK (FOR CUSTODY OF SECURITIES)

<b>Legal Person</b>	<b>Business Name</b>
<b>Italian TIN</b>	
<b>Residence</b>	<b>Full address</b>

### DESCRIPTION OF THE DIVIDENDS RECEIVED

Business year	Payment date	Number of shares	Percentage of shareholding <sup>1</sup>	Dividends per share	Amount of dividends gross of the Italian tax	Tax paid in Italy	Amount of the tax due	Requested refund
<b>TOTAL</b>								

<sup>1</sup> This column should be filled in if there is a shareholding quota to which a rate applies different from the general rate provided for by the Convention.

## FORM A - DIVIDENDS

### DECLARATION OF THE BENEFICIARY OR ITS AUTHORISED REPRESENTATIVE<sup>2</sup>

The undersigned \_\_\_\_\_ acting as \_\_\_\_\_

#### Declares

- to reside / that the entity \_\_\_\_\_ is resident in \_\_\_\_\_ pursuant to the Convention with \_\_\_\_\_ for the tax period / periods \_\_\_\_\_ ;
- to be / that the above mentioned entity is the beneficial owner of the dividends;
- not to have / that the above mentioned entity does not have a permanent establishment or a fixed base in Italy to which the income effectively connects;
- to be / that the above mentioned entity is subject to tax for the specified dividends in the Country of residence;
- NOT to be / that the above mentioned entity is NOT subject to tax for the specified dividends in the Country of residence (explain the reasons for the exemption)  
\_\_\_\_\_ ;
- to comply with all other necessary requirement for applying the benefits granted by the Convention regarding the income received;
- that all information in this declaration is correct and complete, and that the undersigned shall communicate if one or more of the requirements described above ceases to be, as well as of any variations in the supplied data and information.

#### Requests

- exemption from Italian tax or application within the limits provided by the mentioned Convention;
- refund of taxes regarding the income specified above;
- that the refund should be made according to the payment methods specified on the cover page.

Place and date \_\_\_\_\_

Signature \_\_\_\_\_

### CERTIFICATION OF THE TAX AUTHORITY

The Tax Authority of \_\_\_\_\_ certifies that for the tax period/s \_\_\_\_\_ the beneficiary described above is resident in \_\_\_\_\_ according to Article \_\_\_ of the Convention with Italy and that the declarations given in this form are true to the best of the knowledge of this Tax administration.

Date \_\_\_\_\_

Signature and Office stamp

<sup>2</sup> The authorised representative is the delegated person authorised to submit the application and/or supply the declarations requested by the Convention on behalf of the beneficial owner (see cover page), on the basis of the document that grants the relative power of representation (the original copy of which must be attached).

**RICHIESTA PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI  
CORRISPOSTI A SOCIETA' RESIDENTI NELL'UNIONE EUROPEA O NEGLI STATI ADERENTI ALL'ACCORDO  
SULLO SPAZIO ECONOMICO EUROPEO (art. 27-ter, comma 1 e art.. 27, comma 3-ter del D.P.R. 29 settembre  
1973, n. 600)**

**REQUEST FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS DISTRUBUTED TO  
COMPANIES RESIDENT OF AN EUROPEAN UNION MEMBER STATE OR OF AN EUROPEAN ECONOMIC AREA COUNTRY  
(art. 27-ter , paragraph 1 and art. 27, paragraph 3-ter, of D.P.R. 29th September 1973, n. 600)**

Scadenza di validità del presente documento / *Expiry date of this form*

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**BENEFICIARIO  
BENEFICIARY**

Il sottoscritto/Denominazione Sociale: .....  
*The undersigned/ Company Name:* .....

Domicilio Fiscale (indirizzo completo): .....  
*Fiscal residence (full address)*

Codice Fiscale: ..... Codice ISO Nazione:.....  
*Tax ID number ..... ISO Country Code:* .....

Rappresentante legale  
*Legal representative*  
Nome: .....  
*Name*

Domicilio (indirizzo completo): .....  
*Residence (full address):*

Codice Fiscale: ..... Codice ISO Nazione:.....  
*Tax ID number ..... ISO Country Code:* .....

**DICHIARA CHE LA SUDETTA SOCIETA'  
DECLARES THAT THE ABOVE MENTIONED COMPANY**

- è l'effettivo beneficiario dei dividendi
- non svolge attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- *is the actual beneficiary of the dividends*
- *does not carry on any industrial or commercial activity in Italy through a permanent establishment*

**CHIEDE  
APPLIES**

l'applicazione della tassazione nella misura ridotta dell'1,375% così come previsto dall' *articolo 27, comma 3-ter del Decreto n. 600/1973.*  
*for the application of the reduced withholding tax rate of 1.375% provided by article 27, paragraph 3-ter of the Decree no.600/1973 .*

Data/Date .....

Firma del Legale rappresentante  
*Signature of the Legal representative* .....

**AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO**  
*AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY*

Ragione sociale dell'intermediario ..... Codice SWIFT .....  
*Name of the intermediary* ..... *Swift code* .....

Indirizzo completo ..... Codice ISO nazione .....  
*Full address* ..... *ISO Country code* .....

Nella nostra qualità di intermediario con il quale il beneficiario intrattiene il rapporto diretto, attestiamo, sotto la nostra responsabilità, che le dichiarazioni contenute nel presente modello, rilasciate dal beneficiario summenzionato, sono autentiche e rispondenti a verità  
*In our capacity of intermediary with whom the beneficiary has the direct relationship, we hereby attest, on our own responsibility, that the declarations contained in this form, made by the above mentioned beneficiary, are authentic and an expression of true facts*

Data/Date ..... Timbro e firma/Stamp and signature .....

**Certificazione per l'applicazione dell'aliquota ridotta dell'11% sui dividendi distribuiti da società italiane ai fondi pensione istituiti negli Stati membri dell'Unione europea e negli Stati aderenti all'Accordo sullo spazio economico europeo inclusi nella White List.**

*Certification for the application of reduced withholding tax of 11% on dividends of Italian companies distributed to pension funds resident of an European Union member State or of an European Economic Area Country and include in the Italian White List.*

Si certifica che .....  
(nome società)

è un fondo pensione istituito in .....

e che risiede ai fini fiscali in .....

*We certify that .....  
(name of the legal entity)*

*is a pension fund established in .....*

*and it is resident for tax purposes in .....*

Si certifica inoltre che tutto quanto dichiarato nel presente modello dal sopra indicato beneficiario corrisponde a verità, in base a quanto risulta a questa Amministrazione

*I also certify that the statements made by the beneficiary or by the legal representative, contained in this form, are true, to the best of the knowledge and belief of this Administration*

Data/Date

Timbro dell'ufficio  
*Stamp of the office*

Firma del funzionario  
*Signature of the officer*



**RICHIESTA PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI  
CORRISPOSTI A FONDI PENSIONE RESIDENTI NELL'UNIONE EUROPEA O NEGLI STATI ADERENTI  
ALL'ACCORDO SULLO SPAZIO ECONOMICO EUROPEO (art. 27-ter, comma 1 e art. 27, comma 3 del D.P.R. 29  
settembre 1973, n. 600)**

**REQUEST FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS DISTRIBUTED TO  
PENSION FUNDS RESIDENT OF AN EUROPEAN UNION MEMBER STATE OR OF AN EUROPEAN ECONOMIC AREA  
COUNTRY (art. 27-ter, paragraph 1 and art. 27, paragraph 3, of D.P.R. 29th September 1973, n. 600)**

Scadenza di validità del presente documento / *Expiry date of this form*

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**BENEFICIARIO  
BENEFICIARY**

Il sottoscritto/Denominazione Sociale: .....  
*The undersigned/ Company Name:* .....

Domicilio Fiscale (indirizzo completo): .....  
*Fiscal residence (full address)* .....

Codice Fiscale: ..... Codice ISO Nazione:.....  
*Tax ID number* ..... *ISO Country Code:* .....

Rappresentante legale  
*Legal representative*  
Nome: .....  
*Name* .....

Domicilio (indirizzo completo): .....  
*Residence (full address):* .....

Codice Fiscale: ..... Codice ISO Nazione:.....  
*Tax ID number* ..... *ISO Country Code:* .....

**DICHIARA CHE  
DECLARES THAT**

- è l'effettivo beneficiario dei dividendi
- non svolge attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- risiede, ai fini fiscali, in.....
- è un fondo pensione istituito in.....e rientra nell'ambito di applicazione della direttiva 2003/41/EU
- *is the actual beneficiary of the dividends*
- *does not carry on any industrial or commercial activity in Italy through a permanent establishment*
- *that is resident for tax purposes in .....*
- *it is a pension fund established in..... within the limits of the Directive 2003/41/EU*

**CHIEDE  
APPLIES**

l'applicazione della tassazione nella misura ridotta dell'11% così come previsto dall' articolo 27, comma 3 del Decreto n. 600/1973.  
*for the application of the reduced withholding tax rate of 11% provided by article 27, paragraph 3 of the Decree no.600/1973 .*

Data/Date .....

Firma del Legale rappresentante  
*Signature of the Legal representative* .....

**AFFIDAVIT DELL'INTERMEDIARIO DI PRIMO LIVELLO**  
*AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY*

Ragione sociale dell'intermediario ..... Codice SWIFT .....  
*Name of the intermediary* ..... *Swift code*

Indirizzo completo ..... Codice ISO nazione .....  
*Full address* ..... *ISO Country code*

Nella nostra qualità di intermediario con il quale il beneficiario intrattiene il rapporto diretto, attestiamo, sotto la nostra responsabilità, che le dichiarazioni contenute nel presente modello, rilasciate dal beneficiario summenzionato, sono autentiche e rispondenti a verità  
*In our capacity of intermediary with whom the beneficiary has the direct relationship, we hereby attest, on our own responsibility, that the declarations contained in this form, made by the above mentioned beneficiary, are authentic and an expression of true facts*

Data/Date ..... Timbro e firma/Stamp and signature .....

**(EXHIBIT 7)**  
**DTC Participant Letter Head**

Date:

Power of Attorney

The undersigned (name of legal representative) is hereby authorized by the (DTC Participant name) to sign on behalf of our client (Beneficial Owner Name) in processing Italian Tax Reclaims. Declares, for the purpose of requesting that the Italian Tax Administration refund the excess Italian tax contribution assessed on income withheld at its source.

This Power of Attorney shall remain in effect until terminated by either party providing five days prior written notice of its intent to terminate to the other party.

Company Name: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Stamp with Company stamp or seal)

Depository #: DTC # \_\_\_\_\_

\_\_\_\_\_  
Signature of legal representative

Name: (of legal rep.)

Title:

Date:

Place: