



B #:	0917-15
Date:	September 8, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> Country: BELGIUM EURONAV <u>CUSIP</u> : B38564108 <u>Record Date: 05/19/2015 Payable Date: 05/28/2015 Ex Date: 5/18/15</u> <u>Relief At Source CA Web Instruction Deadline: 05/22/2015 8:00 P.M.</u> <u>Quick Refund CA Web Instruction Deadline: 06/05/2015 8:00 P.M.</u> <u>Revision: Update to Description of Documentation section by GlobeTax.</u>

REVISED

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

The above mentioned security will be carrying a day of interim tracking due to the irregular ex-date announced by the NYSE. Therefore DTC will be running **interim tracking** on 5/20/15. There will be two announcements. One will be used to capture the record positions and tax elections (CAID#**93144775**), a second announcement has been processed to capture interim only (CAID#**93144776**). The exempt rate will be used for the interim announcement.

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.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

Non-Confidential

Euronav has announced a dividend of \$0.25 per share to shareholders of record on May 19, 2015.

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, Representations and Indemnification below.

On pay date, all U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the "Relief at Source / Quick Refund Eligibility Matrix". All non-U.S. holders and uncertified holders will receive this dividend net of the full Belgian statutory withholding tax of 25% withholding tax of 25% with the possibility to reclaim as outlined in the "Long Form Eligibility Matrix".

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
COMPANY	EURONAV
CUSIP#	B38564108
TRANSFER AGENT	COMPUTERSHARE
RECORD DATE	MAY 19, 2015
PAY DATE	MAY 28, 2015
GROSS DIVIDEND RATE ON PAY DATE	\$0.25
STATUTORY WITHHOLDING RATE	25%

FEES & DEADLINES					
FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	VIA DTC	\$0.005 PER SHARE	N/A	MAY 22, 2015 8PM EST
QUICK REFUND	APPROXIMATE PAYMENT ON JUNE 11, 2015	VIA DTC	\$0.005 PER SHARE	N/A	JUNE 5, 2015 8PM EST
LONG FORM	POST PAY DATE, ONGOING	CHECK	\$0.005 PER SHARE	\$25	OCTOBER 31, 2019 8PM EST

RELIEF AT SOURCE / QUICK REFUND ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE – 25%	0%	NON-U.S. RESIDENTS	NONE
FAVORABLE – 15%	10%	U.S. INDIVIDUALS (INCLUDING IRAs & SEPs) U.S. CHARITIES U.S. POLITICAL SUBDIVISION OR LOCAL AUTHORITIES U.S. CORPORATIONS U.S. OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE)	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. FORM DIV 276 (EXHIBIT F) 4. ORIGINAL IRS FORM 6166 (YEAR 2015) 5. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 6. POWER OF ATTORNEY
EXEMPT – 0%	25%	U.S. PENSIONS UNDER IRS SECTIONS 401(a) and 501(a)	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. ANNEXE 26 (EXHIBIT C) 4. ORIGINAL IRS FORM 6166 (YEAR 2015) 5. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 6. POWER OF ATTORNEY

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.

N.B.: EFFECTIVE JANUARY 1, 2013, DUE TO THE AMENDMENT OF THE ROYAL DECREE EXECUTING THE BELGIAN INCOME TAX CODE ARTICLE 106 PARAGRAPH 2 AND PARAGRAPH 4, ONLY PENSION FUNDS ARE ENTITLED TO **EXEMPTION** FROM BELGIAN WITHHOLDING TAX ON DIVIDENDS.

LONG FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE – 25%	0%	NON-TREATY COUNTRIES	NONE
FAVORABLE – 20 % LONG FORM	5%	EGYPT, THAILAND, TURKEY	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. CERTIFIED FORM DIV 276 (EXHIBIT F) 4. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 5. POWER OF ATTORNEY
FAVORABLE – 15% LONG FORM	10%	U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS U.S. OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE)	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. FORM DIV 276 (EXHIBIT F) 4. ORIGINAL IRS FORM 6166 (YEAR 2015) 5. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 6. POWER OF ATTORNEY
FAVORABLE – 15 % LONG FORM	10%	SEE APPENDIX A FOR LIST OF TREATY COUNTRIES	ESP SUBMISSION OR PLEASE SEE FAVORABLE – 20% LONG FORM REQUIREMENTS ABOVE
FAVORABLE – 10 % LONG FORM	15%	BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MOROCCO, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM	ESP SUBMISSION OR PLEASE SEE FAVORABLE – 20% LONG FORM REQUIREMENTS ABOVE
EXEMPT – 0% LONG FORM	25%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. ANNEXE 26 (EXHIBIT C) 4. ORIGINAL IRS FORM 6166 (YEAR 2015) 5. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 6. POWER OF ATTORNEY
EXEMPT – 0% LONG FORM	25%	QUALIFYING NON-U.S. PENSIONS [^] , AND WORLD EXEMPTS (I.E. GOVERNMENT OF KUWAIT, GOVERNMENT OF SINGAPORE) [^] SEE NOTE ON QUALIFYING NON-U.S. PENSIONS BELOW	ESP SUBMISSION OR 1. COVER LETTER (EXHIBIT B) 2. AUTHORIZATION LETTER (SIGNED BY BENEFICIAL OWNER OR DTC PARTICIPANT WITH POA) (EXHIBIT E) 3. ANNEXE 26 (EXHIBIT C) 4. ORIGINAL CERTIFICATE OF RESIDENCY (YEAR 2015) 5. CERTIFICATE OF DIVIDEND PAYMENT (EXHIBIT D) 6. POWER OF ATTORNEY

NOTE ON QUALIFYING NON-U.S. PENSIONS

According to Belgium Statutory law, all foreign pension funds are exempt as long as certain conditions are met. The Exempt 0% rate applies on dividends paid to pension funds if they comply with the following cumulative conditions:

- They are non-resident,
- They are the Beneficial Owners of the income,
- They are tax exempt,
- They must have legal personality of which the only purpose is managing and investing funds for the purpose of paying pensions AND with a non-profit purpose in activities,
- They must not be under a contractual arrangement to pay the income to another entity.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL/COPY	SIGNATURE REQUIREMENTS
COVER LETTER (EXHIBIT B)	COVER LETTER REQUIRED OF ALL CLAIMS WHICH ADVISES GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
DIV 276 FORM* (EXHIBIT F)	THIS IS THE BELGIAN TAX FORM USED FOR FILING PARTIAL REFUNDS. * THIS FORM MUST BE STAMPED (CERTIFIED) BY THE LOCAL TAX AUTHORITY—ONLY U.S. FORM 6166 MAY BE SUBMITTED AS A STAND-ALONE DOCUMENT.	ORIGINAL	DTC PARTICIPANT
ANNEXE 26 (EXHIBIT C)	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX.	ORIGINAL	DTC PARTICIPANT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT.	ORIGINAL	IRS REPRESENTATIVE
POWER OF ATTORNEY (POA)	TWO POAs ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE DIV 276 FORM, OR THE ANNEXE 26. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO GLOBETAX.	COPY	BENEFICIAL OWNER AND DTC PARTICIPANT
CERTIFICATION OF DIVIDEND PAYMENT (EXHIBIT D)	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY'S LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
AUTHORIZATION LETTER (EXHIBIT E)	ALLOWS GLOBETAX TO: 1. CREATE THE NECESSARY DOCUMENTATION (FORM DIV 276 OR ANNEXE 26) 2. CREATE CERTIFICATE OF DIVIDEND PAYMENT 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND 4. RECEIVE THE REIMBURSEMENT AMOUNT	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT (WITH ADDITIONAL POA FROM BENEFICIAL OWNER)

CONTACT DETAILS

PRIMARY CONTACT	STEPHANIE URUGUTIA
DOMESTIC PHONE / FAX (U.S.)	1-855-849-3079
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
EMAIL ADDRESS	STEPHANIE_URUGUTIA@GLOBETAX.COM
COMPANY	GLOBETAX
STREET ADDRESS	90 BROAD STREET 16TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	TROY DRAYTON

ESP

powered by **GLOBETAX**

GlobeTax now offers ESP to simplify the transmission of beneficial holder data. Required documentation, as outlined in this Important Notice, must be received by GlobeTax before the claim can be considered valid.

These claims should be submitted through the following web site (requires a one-time registration).

<https://esp.globetax.com>

Please contact Ms. Stephanie Uruqutia at 1-855-849-3079 if you have any questions about this

All Reclaims filing Long-Form:

U.S. residents and non-U.S. residents who have missed the Primary Long Form Process deadlines may file for the standard long form refund by submitting a claim via either ESP or traditional methods to GlobeTax prior to the expiry of the right to claim. Based on their county, that period generally expires four (4) 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.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL HOLDER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM THEY ARE <u>INELIGIBLE</u> TO CLAIM THROUGH THIS PROCESS.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?	YES, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN ORIGINAL HARD COPY FORM.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	YES. HOWEVER IN ADDITION TO THE AUTHORIZATION LETTER, YOU MUST PROVIDE A POWER OF ATTORNEY FROM THE BENEFICIAL OWNER GIVING YOU AUTHORIZATION TO SIGN ON THEIR BEHALF.
IS THE PROCESS FOR TAX RELIEF OFFERED BY GLOBETAX AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

RELIEF AT SOURCE / QUICK REFUND QUESTIONS

QUESTION	ANSWER
DOES THE RELIEF AT SOURCE AND QUICK REFUND HAVE A MINIMUM POSITION PER BENEFICIAL HOLDER REQUIREMENT?	YES, RELIEF AT SOURCE AND QUICK CLAIMS MUST RECLAIM AT LEAST \$25.00
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE AND QUICK REFUND PROCESS?	YES.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO GLOBETAX?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 75% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG FORM PROCESS BUT THE PAYMENT WILL BE DELAYED BY THE BELGIAN TAX AUTHORITIES BY A MINIMUM OF 1 YEAR.
AM I REQUIRED TO FILE THROUGH ESP?	NO. YOU MAY FILE THROUGH THE TRADITIONAL RECLAIM METHOD BY PROVIDING ALL APPLICABLE FORMS (DIV 276 OR ANNEXE 26) IN HARD COPY FORM.

LONG FORM QUESTIONS

QUESTION	ANSWER
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK
HOW LONG DOES IT TAKE FOR LONG FORM CLAIMS TO BE PAID?	GENERALLY 1-2 YEARS.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL HOLDER REQUIREMENT?	YES, LONG FORM CLAIMS MUST RECLAIM AT LEAST \$25.00
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER SHARE 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 GLOBETAX 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 GLOBETAX MAY BE SHARED WITH ITS AGENTS.

DISCLAIMER

Warning and Disclaimer:

GlobeTax 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 Euronav shares, and their agents, shall be agreeing to indemnify and hold harmless GlobeTax 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. GlobeTax 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 Euronav shares and their agents, 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 GlobeTax nor its agents shall be responsible or liable to any holders of Euronav shares in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

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 GlobeTax 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 – FAVORABLE 15% LONG FORM

COUNTRY	ENTRY INTO FORCE	DIVIDENDS	
		General	Reduced
ALBANIA	1/9/2004	15	5*
ALGERIA	10/1/2003	15	15
ARGENTINA	22/07/1999	15	10*
ARMENIA	1/10/2001	15	5*
AUSTRALIA	1/11/1979	15	15
AUSTRIA	28/06/1973	15	15
AZERBAIJAN	12/8/2004	15	5* / 10**
BANGLADESH	9/12/1997	15	15
BELARUS	13/10/1998	15	5*
BOSNIA HERZEGOVINA (former YUGOSLAVIA)	26/05/1983	15	10*
BRAZIL	13/07/1973	15	10
CANADA	6/10/2004	15	5*
CHILE	5/5/2010	15	0*
COTE D'IVOIRE	30/12/1980	15	15
CROATIA	1/4/2004	15	5*
CYPRUS	8/12/1999	15	10*
CZECH REPUBLIC	24/07/2000	15	5*
DENMARK	31/12/1970	15	0
ECUADOR	18/03/2004	15	15
ESTONIA	15/04/2003	15	5*
FINLAND	27/12/1978	15	5*
FRANCE	17/06/1965	15	10*
GABON	13/05/2005	15	15
GEORGIA	4/5/2004	15	5*
GERMANY	30/07/1969	15	15
GHANA	17/10/2008	15	10*
GREECE	30/12/2005	15	5*
HONG KONG	7/10/2004	15	0 / 5*
ICELAND	19/06/2003	15	5*
INDIA	1/10/1997	15	15
INDONESIA	7/11/2001	15	10*
IRELAND	31/12/1973	15	15
ISRAEL	4/11/1975	15	15
ITALY	29/07/1989	15	15
JAPAN	16/04/1970	15	5*
KAZAKHSTAN	13/04/2000	15	5*
KYRGYZSTAN (former USSR)	8/1/1991	15	15
LATVIA	7/5/2003	15	5*
LITHUANIA	5/5/2003	15	5*
LUXEMBOURG	30/12/1972	15	10*

EXHIBIT A – FAVORABLE 15% LONG FORM

COUNTRY	ENTRY INTO FORCE	DIVIDENDS	
		General	Reduced
MALAYSIA	14/08/1975	15	15
MALTA	3/1/1975	15	15
MEXICO	1/2/1997	15	5*
MOLDOVA (former USSR)	8/1/1991	15	15
MONGOLIA	30/03/2000	15	5*
MONTENEGRO	26/05/1983	15	10*
NETHERLANDS	31/12/2002	15	5*
NEW ZEALAND	8/12/1983	15	15
NIGERIA	27/10/1994	15	12.5*
NORWAY	4/10/1991	15	5*
PAKISTAN	2/9/1983	15	15
PHILIPPINES	9/7/1980	15	10*
POLAND	29/04/2004	15	5*
PORTUGAL	19/02/1971	15	15
ROMANIA	17/10/1998	15	5*
RWANDA	6/7/2010	15	0
SAN MARINO	25/06/2007	15	0* / 5**
SENEGAL	4/2/1993	15	15
SERBIA	26/05/1983	15	10*
SINGAPORE	27/11/2008	15	5*
SLOVAK REPUBLIC	13/06/2000	15	5*
SLOVENIA	2/10/2002	15	5*
SOUTH AFRICA	10/10/1998	15	5*
SOUTH KOREA	19/09/1979	15	15
SPAIN	25/06/2003	15	0*
SRI LANKA	12/6/1985	15	15
SWEDEN	24/02/1993	15	5*
SWITZERLAND	26/09/1980	15	10*
TAJIKISTAN (former USSR)	8/1/1991	15	15
TUNISIA	16/10/1976	15	5
TURKMENISTAN (former USSR)	8/1/1991	15	15
UKRAINE	25/02/1999	15	5*
UNITED STATES OF AMERICA	28/12/2007	15	0 / 5*
UZBEKISTAN	8/7/1999	15	5*
VENEZUELA	13/11/1998	15	5*
VIETNAM	25/06/1999	15	5* / 10**

* / ** in cases of multiple tax rates, the lower rate typically refers to a minimum of 10% (or 25%) of outstanding shares, please contact your tax advisor or GlobeTax for specific details.

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

[DATE]

GlobeTax
90 Broad Street, 16th Floor
New York, NY 10004-2205
Attn: Belgium Tax Reclaims

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Belgian shares. 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** the security **Euronav (cusip: B38564108)**.

Below is the list of beneficial owners and their holdings, which total **[TOTAL # OF SHARES CITED BELOW]** shares. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. The information is as follows:

<u>Name of Beneficial Owner</u>	<u>Address of Beneficial Owner</u>	<u>Tax Payer I.D. #</u>	<u>Type of Account</u>	<u># of Shares Held</u>	<u>Reclaim %</u>
1)					
2)					

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

Total Shares: _____

We ask that GlobeTax apply to the Belgian tax authority 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

I certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

GlobeTax is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to GlobeTax, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

Sincerely,

[Signature of authorized signatory for DTC Participant]

[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

**EXHIBIT C — ANNEXE 26
REQUIRED FOR TAX EXEMPT BELGIAN TAX RECLAIM FILINGS**

ANNEXE 26

PRECOMPTE MOBILIER

perçu par voie de retenue sur certains revenus de capitaux mobiliers

ATTESTATION

Établie conformément à l'article 117, §2, de l'A.R. d'exécution C.I.R. 92 en ce qui concerne les revenus d'actions ou parts de capitaux investis alloués à certains épargnants non-résidents

IMPORTANT: l'exonération n'est pas accordée lorsque l'épargnant non-résident, bien qu'il gère en son nom les actions ou parts ou les parts de capitaux investis, est tenu d'en verser le produit au bénéficiaire final en vertu d'une obligation contractuelle sauf si le bénéficiaire final est également un non-résident visé à l'article 106, § 2 de l'A.R./ C.I.R. 92.....

nom, prénoms ou dénomination et adresse complètes du déposant titulaire à la Banque

.....

du (des) dépôt(s) numéro(s)

certifie :

1° Qu'il n'a pas en Belgique:

- a) son domicile ou le siège de sa fortune;
- b) son siège social, son principal établissement administratif, son siège de direction

2° Qu'il est propriétaire ou usufruitier des actions ou parts déposées à découvert;

3° Que son objet social consiste uniquement en la gestion et le placement de fonds récoltés dans le but de servir des retraites légales ou complémentaires et qu'il se livre sans but lucratif exclusivement à des opérations visées à l'article 182, 2°, du C.I.R. 92 ;

4° Qu'il est exempté de tout impôt sur les revenus dans le pays où il est résident.

s'engage à signaler immédiatement à la banque toute modification qui affecterait l'exactitude de la présente attestation. En cas de déclaration inexacte, le bénéficiaire final des revenus devient redevable du précompte mobilier belge.

Fait à, le

Signatures*

*La (les) signature(s) autorisée(s) doit (doivent) être suivie(s) de la qualité du (des) signataire(s).

**EXHIBIT D - CERTIFICATION OF DIVIDEND PAYMENT
REQUIRED FOR BELGIAN TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

CERTIFICATION OF DIVIDEND PAYMENT

We hereby confirm that:
<Beneficial Owner Name>
<B/O Address#1>
<B/O Address#2>

Was a recipient of a coupon, payable on **28 MAY 2015** on a position of:

<Share Amount> shares of **EURONAV**
with the gross dividend rate of EUR <TBD **please contact GlobeTax**>

the payment was distributed as follows:

gross dividend	EUR<Gross Dividend>
less: 25% withholding tax	EUR<25% of Gross>
Net dividend	EUR<75% of Gross>
Amount to be refunded	EUR<5% - 25% of Gross>

Certified By
Authorized Signature _____ Date _____
Name

EXHIBIT E - AUTHORIZATION LETTER

**Authorization to Perform Tax Reclamation With Respect to Claims in Belgium
("Authorization")**

The undersigned hereby makes, constitutes and appoints Globe Tax Services Incorporated ("GlobeTax"), a New York corporation having its principal place of business at 90 Broad Street, New York, NY 10004-2205, U.S.A. as its true and lawful attorney-in-fact and agent, to sign and file with applicable authorities any and all applications, requests, or claims for refund, reduction, repayment, and credit of, or exemption or relief from, any withholding or similar taxes on income on securities in the custody of the Custodian specified below from the Kingdom of Belgium and its various instrumentalities, including to obtain any documents from government agencies or other information required for that purpose, and to receive and distribute funds received in connection therewith, that are submitted to GlobeTax and/or the applicable depository.

We have caused this Authorization to be executed by our duly authorized representative this _____ day of _____, _____.

For: <BENEFICIAL OWNER NAME>
Address: <BENEFICIAL OWNER ADDRESS>
Country of Residence: <BENEFICIAL OWNER COUNTRY OF RESIDENCE>
Tax ID # (USA Only): <SSN#/TIN#>
Custodian (Participant): <DTC PARTICIPANT NAME>
DTC#: <DTC PARTICIPANT #>

Signature: _____

Name: _____

Title: _____

EXHIBIT F – DIV 276 TO FOLLOW THIS PAGE