



B #:	0922-15
Date:	May 29, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief</u> – Country: BELGIUM</p> <p>DELHAIZE GROUP S.A. CUSIP:29759W101</p> <p><u>Record Date:</u> 06/03/2015 <u>Payable Date:</u> 06/09/2015</p> <p><u>CA Web Instruction Deadline:</u> 06/08/2015 8:00 P.M.</p>

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.

*****Note: Initial Dividend to be Paid Net of 25% Belgian WHT on P/D*****

Questions regarding this Important Notice may be directed to Acupay 212-422-1222.

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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



Citibank, N.A. (Citibank, as ADR Depository) is hereby distributing this important announcement with regard to the below upcoming dividend payment. Citibank has arranged with Acupay System LLC (Acupay, as tax certification agent) to provide certain tax relief services to holders of the ADS.

Issuer: Delhaize Group S.A. (DEG)

Security Type:	American Depositary Shares (ADS)		
CUSIP / ISIN / Ticker:	29759W101 / US29759W1018 / DEG		
Issue Country:	Belgium		
ADS: ORD Ratio	4 ADSs : 1 Ordinary Share		
Record Date:	June 3, 2015 (Wed)		
ADR Payment Date:	June 9, 2015 (Tue) NOTE: Initial ADR Dividend will be paid NET of 25% Belgian WHT		
Quick Refund PD:	June 23, 2015 (Tue)		
Standard Refund PD:	Periodic		
Gross Dividend Amt:	EUR 0.40 per ADR share (to be paid in USD, approximately \$0.4384520) – Preliminary		
Default Tax Rate:	25%		
Available Tax Rates:	20%, 15%, 10%, 0% (depending on the nature of the investor, see details below)		
Services Available:	Quick Refund: via Relief-at-Source in Belgium, U.S. Investors Only, Up-Front Docs Needed Standard Refund: Post-Payable Reclaim Process, Available thru November 2019		
Tax Relief via Quick Refund:	Acupay Open:	June 4, 2015 9:00 AM (Thu)	Acupay Deadline: June 8, 2015 8:00 PM (Mon)
	CA Web Instructions Open Date:	June 4, 2015 9:00 AM (Thu)	CA Web Instructions Deadline: June 8, 2015 8:00 PM (Mon)
Tax Relief via Standard Refund:	Acupay Open:	June 24, 2015 9:00 AM (Wed)	Reclaim Period June 24, 2015 to December 31, 2019 ACUPAY DEADLINE: November 18, 2019

How to Read this Important Notice:

The information in this important notice is organized as follows:

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Synopsis:

- The ADR Dividend payment to be distributed on June 9, 2015 will be paid NET of 25% statutory Belgian withholding tax. Tax relief will be offered via a **Quick Refund** opportunity (instructions for which begin before the ADR payment date) and a **Standard Refund** opportunity.
- Most shareholders are eligible for a reduced rate of tax based either on **tax treaties** that are in force between the shareholder's country of residence and Belgium, or for eligible non-resident pension funds, exemptions provided for by **Belgian domestic law**. The appropriate rate(s) must be requested and certain documentation must be provided in order to qualify for these reduced rates of Belgian tax. **See Annex B for a list of Belgian Treaty Rates.**
- The **Quick Refund** offered by Citibank/ Acupay is available to U.S. resident investors ONLY. All other types of investors will be processed via **Standard Refund**.
- U.S. resident investors must provide an original IRS Form 6166 (Certificate of Residence) in order to qualify for tax relief. For those shareholders who are not yet in possession of a U.S. IRS Form 6166 for the 2015 tax year, Citibank/Acupay provide an easy-to-use online tool to help investors apply for one from the IRS. **See Annex A for more details.**
- Citibank/Acupay are offering **two tax relief services** for Delhaize shareholders:
 - **Quick Refund (Phase 1): U.S. Resident Investors ONLY.** Investors that **already have** an IRS Form 6166 (**tax year 2014**) and can provide at least one original along with a power of attorney by the deadline of June 8, 2015 will be included in a pool of tax relief being processed "at-source" before the tax withholding is remitted to the Belgian Tax Authority. **Valid Quick Refund requests will be paid on the Quick Refund Payment Date of June 23, 2015.**
 - **Standard Refund (Phase 2):** All non-U.S. investors, and any U.S. investors unable to participate in the **Quick Refund** service will be processed by Citibank/Acupay via direct reclaim from the Belgian Tax Authority. **Standard Refund** requests will be submitted to the Belgian Tax Authority on a monthly basis as they are received, available through November, 2019. **Tax relief requested from the Belgian Tax Authority can take six (6) to eighteen (18) months to process.**

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Quick Refund | ACUPAY SYSTEM PHASE 1

Filing Procedure and Documentation Requirements

(U.S.-Resident Investors Only)

Delhaize ADS shareholders who are U.S. residents not holding their shares through a permanent establishment in Belgium and who are entitled to claim the benefits under the U.S.-Belgium Tax Treaty, can apply for a **Quick Refund** via Citibank/Acupay. Please note that this service is intended to allow participants and investors who are already in possession of IRS Forms 6166 for tax year 2015 to provide the necessary documentation and apply for the corresponding tax relief via a brief Belgian quick refund opportunity immediately following the Record Date. **Please take note of the very short timeframe necessary to participate in this service — investors for whom the complete documentation and instructions are not received by Acupay by 8:00 PM New York time on June 8, 2015 will be held over and processed as Standard Refund requests (see page 5 for Standard Refund procedures).**

U.S. Resident Investors – 15% Treaty-Reduced Tax Rate (10% Refund)

	Investor Types
1	Individuals / Physical Persons
2	Corporations, Legal Entities

3	Funds & Investment Companies (Corporate Form)	
4	Tax Exempt Charity	
	Required Items	Format Needed
1	CA Web Instruction for 15% favorable rate	Via DTC
2	Valid, Original IRS Form 6166 – Tax Year 2015	Fax/Scan <u>and</u> Original
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
4	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

U.S. Resident Qualified Tax Exempt Pension Funds – Tax Exempt (25% Refund)		
	Investor Types	
1	Qualified Tax Exempt Pension Funds (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
	Required Items	Format Needed
1	CA Web Instruction for 0% favorable rate	Via DTC
2	Valid, Original IRS Form 6166 – Tax Year 2015 (<i>explicitly stating tax-exempt status</i>)	Fax/Scan <u>and</u> Original
3	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
4	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

REMINDER: Only holdings as of June 3, 2015 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld. All submissions (described below) made through Acupay and **CA Web Instructions** made through DTC seeking the treaty-reduced tax rate must reflect the Record Date positions and beneficial owners as of the Record Date.

Procedure / Steps:

- **Acupay Submission Required:** Beginning on June 4, 2015 and ending at 8:00 PM (New York time) on June 8, 2015 (the Acupay Deadline), DTC participants must enter tax relief requests and provide certain beneficial owner information into the Acupay System (www.acupaysystem.com) regarding those beneficial owners for whom a **Quick Refund** is being requested. The process of preparing the Acupay submissions and supplying the accompanying Tax Residency Documentation is simple:
 - Click on **'New Tax Relief Request'** in the menu bar at the top of the screen.
 - Enter the CUSIP "29759W101" into the CUSIP/ISIN field and click **'Search For Issue'**.
 - Select the 'Payment Period' corresponding to the June 3, 2015 Record Date and follow the on-screen instructions.
 - At the end of the process the Acupay System will provide a breakdown of all the documentation which must be provided as part of your submission. The system will generate an Acupay Cover Letter which must be printed, signed and transmitted to Citi/Acupay BOTH via fax/scan and original form along with all accompanying documentation.
 - All Original Documentation, including original Certificates of Residence, must be received by Acupay by 8:00 PM New York time on June 8, 2015.

- DTC participants that provide clearing arrangements for **downstream correspondents (omnibus accounts)** can allow them to make Acupay submissions themselves on behalf of their clients:
 - **Register the downstream correspondents** in the Acupay System by entering the required details in the section ‘Add New Omnibus Account’ **OR** invite them to register themselves by providing them with the **Acupay Registration Code** found within the ‘View Registrations’ tab under ‘Omnibus Accounts’.
 - Once registered, the **downstream correspondents will be able to enter beneficial owner information** and submit documentation for their own clients.
 - **You need to confirm the downstream correspondent's omnibus position** by confirming that the positions reported by the downstream correspondent(s) are, in total, less than or equal to the **aggregate** share position held for that downstream correspondent as of the Record Date. These aggregate position confirmations should be kept updated up until 8:00 PM New York Time on June 8, 2015, the Acupay Deadline date.

IMPORTANT NOTE: Special Instructions for Investors with original IRS Forms 6166 already on file with Citi/Acupay

For beneficial owners that employ Acupay’s 6166 Wizard to obtain their IRS Form 6166 (see **Annex A** of this notice), the IRS will transmit the Forms 6166 directly to Citi/Acupay, where they will be kept on file. Therefore, for some beneficial owners a valid IRS Form 6166 may already be on file with Citi/Acupay and may not need to be provided during the Acupay submission process. In such cases, the Acupay System will indicate that a new IRS Form 6166 is not required for that beneficial owner.

- **CA Web Instruction Required:** Beginning on June 4, 2015 (the New York Business Day following the Record Date) and until 8:00 PM (New York time) on June 8, 2015 (the CA Web Instruction Deadline), DTC participants must make a CA Web Instruction corresponding to the total number of shares for which the favorable rate (15% or 0% as the case may be with 10% or 25% refund) is being requested. Please make sure that CA Web Instructions are made equal to the total number of shares for which tax relief is being requested via the Acupay System.

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Standard Refund | ACUPAY SYSTEM PHASE 2

Filing Procedure and Documentation Requirements

All Delhaize ADS shareholders eligible for a reduced tax rate can file a **Standard Refund** request via Citibank/Acupay. Only investors holding as of June 3, 2015 (the Record Date) are entitled to receive the dividend payment and any related refunds of taxes withheld.

U.S. Resident Investors – 15% Reduced Tax Rate (10% Refund)

Investor Types		
1	Individuals / Physical Persons	
2	Corporations, Legal Entities	
3	Funds & Investment Companies (Corporate Form)	
4	Tax Exempt Charity	
Required Items		Format Needed

1	Valid, Original IRS Form 6166 – Tax Year 2015	Fax/Scan <u>and</u> Original
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original

U.S. Resident Qualified Tax Exempt Pension Funds – Tax Exempt (25% Refund)

Investor Types		
1	Qualified Tax Exempt Pension Funds (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
Required Items		Format Needed
1	Valid, Original IRS Form 6166 – Tax Year 2015 (<i>explicitly stating tax-exempt status</i>)	Fax/Scan <u>and</u> Original
2	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
3	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
4	Other Documentation May be Requested if Necessary	

Residents in other Tax Treaty Countries – See Annex B for Treaty Rates

Investor Types		
1	Individuals / Physical Persons	
2	Corporations, Legal Entities	
3	Funds & Investment Companies (Corporate Form)	
4	Other Entities Possible, Depending on Country of Residence – See Acupay System	
Required Items		Format Needed
1	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
2	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
3	Belgian Form 276 Div.-Aut. – Prepared by Acupay, signed by foreign tax authority.	Fax/Scan <u>and</u> Original
4	Other Documentation May be Requested if Necessary	

Non-U.S. Resident Qualified Tax Exempt Pension Funds – Tax Exempt (25% Refund)

Investor Types		
1	Qualified Tax Exempt Pension Funds (provided that the dividends are not derived from the carrying on of a business by the pension fund or through an associated enterprise)	
Required Items		Format Needed
1	Signed Acupay Cover Letter – Generated by the Acupay System	Fax/Scan <u>and</u> Original
2	Signed Power of Attorney – Must be signed by Beneficial Owner or authorized agent of Beneficial Owner	Fax/Scan <u>and</u> Original
3	Belgian Form 276 Div.-Aut. – Prepared by Acupay, signed by foreign tax authority.	Fax/Scan <u>and</u> Original
4	Other Documentation May be Requested if Necessary	

Procedure / Steps:

- **Acupay Submission:** as described above.
- **No Matching CA Web Instruction Component.**
- **The statutory deadline to file a standard reclaim is five years as of January 1 of the year in which the tax withheld was remitted to the Belgian Tax Authority. The Acupay Deadline is November 18, 2019**

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Registered Shareholders:

Registered holders of Delhaize shares can take part in the **Standard Refund** process so long as all of the necessary documentation is provided.

To facilitate this, a document containing a complete set of instructions and materials is being sent out directly to registered shareholders. Additionally, Delhaize, in cooperation with Citibank/Acupay, has made available a website dedicated to registered shareholders where they can find answers to questions and obtain documentation necessary to file a Standard Refund claim. The website address is: www.acupay.com/DelhaizeRH.

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Summary of Tax Relief Processing Fees:

Tax relief via **Quick Refund** is subject to a processing fee of \$0.005 per ADS, which will be deducted from the tax refunds on dividend payments to beneficial owners entitled to receive dividends at a reduced tax rate.

Tax relief via **Standard Refund** is subject to a processing fee of \$0.005 per ADS share plus a Belgian processing fee of €30 per claim, both of which will be deducted from the tax refund payments made to beneficial owners for whom refunds were successfully collected from the Belgian Tax Authority.

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Further Information and Contacts:

By submitting **CA Web Instructions** DTC participants agree that they will indemnify Citibank/Acupay and its agents for any liability that they may incur as a result of reliance upon information provided by such participant in such CA Web Instructions. The DTC participant also agrees to return any funds erroneously received (including any income, penalties and additions to tax thereon) arising from its CA Web Instructions.

Questions regarding the processing of instructions related to this Important Notice via CA Web should be directed to DTC's International Services by calling Sean Bollers at (212) 855-4706 or Alistair Brunton at (813) 470-1254.

Questions regarding relief entitlements, the **Quick Refund** process or the **Standard Refund** process, or the Acupay System should be directed to **Deborah Harris** at +1-212-422-1222 or +44-207-382-0340 or by emailing DHarris@Acupay.com.

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Annex A

Obtaining an IRS Form 6166 (U.S.-Resident Investors Only)

Applying for a U.S. IRS Form 6166: For U.S.-resident beneficial owners who do not have an IRS Form 6166 on file, Citi/Acupay provide an easy-to-use online tool to help investors apply for one from the IRS. Custodian banks may wish to notify their clients, and/or their advisors or relationship managers of the availability of this system which will enable them to receive more of their investment income. **All IRS Forms 6166 and related documentation will automatically be processed by Acupay without the need for intervention by the custodian.** The IRS charges an US \$85 processing fee to produce IRS Form 6166, and there is a small handling fee of US \$15 to cover Acupay's processing costs for each 6166 application. To get started, please visit: www.USTaxCertificate.com, and use the code: 29759W101.

The investor creates a login so they can check on the status of the application while processing.

The 6166 Wizard is designed to ask the investor to provide only the minimum required information.

The screenshot shows the 'Email Address and Password' step. The user has entered 'jsmith@acupay.com' for the email address and a password for the password field. The interface includes a progress bar on the left, a 'Back' button, and a 'Continue' button. A note states: 'Your email address will be employed solely for the tax residence certification. You will receive no contact from anyone on any other subjects.'

The screenshot shows the 'Type of Investor' step. The user has selected 'Partnership' from a list of options. The interface includes a progress bar on the left, a 'Back' button, and a 'Continue' button. A note asks: 'Which of the following best describes you, or the entity or person on whose behalf you are applying?'

The Wizard is tailored to most investor types, including individual filers, joint filers, partnerships and trusts.

At the end of the process, the investor can review what the application, reducing errors and delays.

The screenshot shows the 'Partners' step. The user has entered details for Adam Smith, including his name, tax ID (123-45-6789), address (30 Broad Street, New York, NY 10111), and phone number (212-422-1222). The interface includes a progress bar on the left, an 'Add' button, and a 'Start Over' button. A note asks: 'Please list below the full names and tax id numbers of ALL partners of your entity.'

The screenshot shows the 'Review and Confirm' step. The user has reviewed the information entered in previous steps, including email and password, country of residence, type of investor, and partner details. The interface includes a progress bar on the left, a 'Print and Sign' button, and a 'Start Over' button. A note asks: 'Please review the information you entered below.'

Annex B

Belgian Tax Treaty Countries and Treaty Rates

Acupay provides these rates for information purposes only and does not assume liability in any case of error, omission or consequential damages.

Albania	15%	Hong Kong	15%	Philippines	15%
Algeria	15%	Hungary	10%	Poland	15%
Argentina	15%	Iceland	15%	Portugal	15%
Armenia	15%	India	15%	Romania	15%
Australia	15%	Indonesia	15%	Russia	10%
Austria	15%	Ireland	15%	Rwanda	15%
Azerbaijan	15%	Israel	15%	San Marino	15%
Bahrain	10%	Italy	15%	Senegal	15%
Bangladesh	15%	Japan	15%	Serbia	15%
Belarus	15%	Kazakhstan	15%	Singapore	15%
Bosnia-Herzegovina	15%	South Korea	15%	Slovakia	15%
Brazil	15%	Kuwait	10%	Slovenia	15%
Bulgaria	10%	Kyrgyzstan	15%	South Africa	15%
Canada	15%	Latvia	15%	Spain	15%
China	10%	Lithuania	15%	Sri Lanka	15%
Congo, the Democratic Republic of the	10%	Luxembourg	15%	Sweden	15%
Cote D'Ivoire	15%	Macedonia	15%	Switzerland	15%
Croatia	15%	Malaysia	15%	Taiwan	10%
Cyprus	15%	Malta, Republic of	15%	Tajikistan	15%
Czech Republic	15%	Mauritius	10%	Thailand	20%
Denmark	15%	Mexico	15%	Tunisia	15%
Ecuador	15%	Moldova, Republic of	15%	Turkey	20%
Egypt	20%	Mongolia	15%	Turkmenistan	15%
Estonia	15%	Montenegro	15%	Ukraine	15%
Finland	15%	Morocco	10%	United Arab Emirates	10%
France	15%	Netherlands	15%	United Kingdom	10%
Georgia	15%	New Zealand	15%	United States	15%/0%
Germany	15%	Nigeria	15%	Uzbekistan	15%
Ghana	15%	Norway	15%	Venezuela	15%
Greece	15%	Pakistan	15%	Vietnam	15%