



<b>B #:</b>	1355-15
<b>Date:</b>	August 17, 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>	<u>Tax Relief</u> – Country: Belgium D’IETEREN CUSIP: 78386A107 <u>Record Date:</u> 06/03/2015 <u>Payable Date:</u> 06/19/2015

**\*\*\*No CA Web Instructions\*\*\***

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

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# BNY MELLON

**D'IETEREN** has announced a cash dividend and BNY Mellon acts as one of the Depositories for the Depositary Receipt (“DR”) program.

On DR pay date, all beneficial owners will receive this dividend net of the full Belgium statutory withholding tax of 25% with the possibility to reclaim as outlined in the below Eligibility Matrix.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	BELGIUM
COMPANY	D'IETEREN
CUSIP#	78386A107
DEPOSITARY	MULTIPLE
DR RECORD DATE	JUNE 3, 2015
DR PAY DATE	JUNE 19, 2015
DR GROSS DIVIDEND RATE ON PAY DATE	\$ 0.45012
ORD GROSS DIVIDEND RATE ON PAY DATE	€ 0.80
RATIO	1 ORD: 2 DRs
STATUTORY WHT RATE	25%

FEES & DEADLINES				
FILING METHOD	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
PRIMARY LONG FORM BATCH	VIA CHECK	Up to \$0.01 per DR	\$25	OCTOBER 29, 2015 (8PM)
LONG FORM	VIA CHECK	Up to \$0.01 per DR	\$25	OCTOBER 31, 2019 (8PM)

**Agreements, Fees, Representations, and Indemnification of Participants and Beneficial Owners**

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.01 per Depositary Receipt for Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon’s discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon may be shared with its agents and affiliates.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify that to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

<b>ELIGIBILITY MATRIX</b>			
<b>RATE DESCRIPTION</b>	<b>RECLAIM RATE</b>	<b>ELIGIBLE RESIDENTS</b>	<b>DOCUMENTATION REQUIRED (BLUE = GENERATED BY ESP)</b>
<b>UNFAVORABLE – 25%</b>	0%	NON-TREATY COUNTRIES	NONE
<b>FAVORABLE – 20 %</b>	5%	EGYPT, THAILAND, TURKEY	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. FORM 276 DIV*</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> </ol>
<b>FAVORABLE – 15%</b>	10%	U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CHARITIES U.S. CORPORATIONS U.S. OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. FORM 276 DIV</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> <li>2. ORIGINAL IRS FORM 6166 (2015)</li> </ol>
<b>FAVORABLE – 15 %</b>	10%	SEE APPENDIX A FOR LIST OF TREATY COUNTRIES	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. FORM 276 DIV*</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> </ol>
<b>FAVORABLE – 10 %</b>	15%	BAHRAIN, BULGARIA, CHINA, CONGO, HUNGARY, KUWAIT, MAURITIUS, MOROCCO, RUSSIA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. FORM 276 DIV*</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> </ol>
<b>EXEMPT – 0%</b>	25%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 501(a)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. ANNEXE 26 or 29</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> <li>2. ORIGINAL IRS FORM 6166 (2015)</li> </ol>
<b>EXEMPT – 0%</b>	25%	QUALIFYING NON-U.S. PENSIONS^, AND WORLD EXEMPTS (^SEE BOX BELOW) I.E. GOVERNMENT OF KUWAIT, GOVERNMENT OF SINGAPORE, GOVERNMENT OF UNITED ARAB EMIRATES, GOVERNMENT OF BAHRAIN	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. ANNEXE 26 or 29</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. AUTHORIZATION LETTER</li> </ol> <p>ADDITIONAL REQUIRED DOCUMENTATION:</p> <ol style="list-style-type: none"> <li>1. POWER OF ATTORNEY^</li> <li>2. ORIGINAL CERTIFICATE OF RESIDENCY (2015)</li> </ol>

**\*FORM 276 DIV MUST BE CERTIFIED BY THE INVESTOR'S LOCAL TAX AUTHORITY.**

**^ POWER OF ATTORNEY IS REQUIRED WHEN THE BENEFICIARY DOES NOT SIGN CLAIM DOCUMENTS, SEE DESCRIPTION IN TABLE FOLLOWING.**

## NOTE ON QUALIFYING NON-U.S. PENSIONS

According to Belgian 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 REQUIREMENT(S)
COVER LETTER	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES BNY MELLON / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
FORM 276 DIV	THIS IS THE BELGIAN TAX FORM USED FOR FILING PARTIAL REFUNDS. THIS FORM <u>MUST BE STAMPED (CERTIFIED)</u> BY THE LOCAL TAX AUTHORITY—ONLY U.S. IRS FORM 6166 MAY BE SUBMITTED AS A STAND-ALONE DOCUMENT.	ORIGINAL	DTC PARTICIPANT AND FOREIGN TAX AUTHORITY
ANNEXE 29	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX.	ORIGINAL	DTC PARTICIPANT
ANNEXE 26	THIS IS A CERTIFICATE OF EXEMPTION AND IS ONLY REQUIRED FOR THOSE SEEKING EXEMPTION FROM BELGIUM WITHHOLDING TAX.	ORIGINAL	BENEFICIAL OWNER
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
CERTIFICATION OF DIVIDEND PAYMENT	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON YOUR COMPANY'S LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM 276 DIV, OR THE ANNEXE 29. POAs ARE REQUIRED, ONE FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND ONE FROM THE DTC PARTICIPANT TO BNY MELLON / GLOBETAX.	COPY	BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT
AUTHORIZATION LETTER	ALLOWS BNY MELLON / GLOBETAX TO: 1. CREATE THE NECESSARY DOCUMENTATION (FORM 276 DIV OR ANNEXE 26/29) 2. CREDIT ADVICE 3. SUBMIT APPLICATION ON BEHALF OF THE BENEFICIAL OWNER AND 4. RECEIVE THE REIMBURSEMENT AMOUNT	ORIGINAL	BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT (WITH ADDITIONAL POA FROM BENEFICIAL OWNER)

BLUE = GENERATED BY ESP

## CONTACT DETAILS

PRIMARY CONTACT	KASEY HARBES
DOMESTIC PHONE / FAX (U.S.)	1-800-915-3536 / 1-800-985-3536
INTERNATIONAL PHONE / FAX	1-212-747-9100 / 1-212-747-0029
EMAIL ADDRESS	KASEY_HARBES@GLOBETAX.COM
COMPANY	GLOBETAX AS AGENT FOR BNY MELLON
STREET ADDRESS	90 BROAD STREET 16TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	JENNY LIN

ESP

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**BNY Mellon, offers ESP powered by GlobeTax, to simplify the transmission of beneficial owner data. Required documentation, as outlined in this Important Notice, must be received by the Depository 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 Kasey Harbes at 1-800-915-3536 if you have any questions about this process.**

## DISCLAIMER

### **Warning and Disclaimer:**

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising herefrom. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also "**Agreements, Fees, Representations and Indemnification**" above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

QUESTION	ANSWER
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN BELGIUM THROUGH A PERMANENT ESTABLISHMENT IN BELGIUM THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON?	YES, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION IN HARDCOPY 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 BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

### 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 OWNER 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 AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.01 PER DR FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.

**APPENDIX A – FAVORABLE 15% TREATY TERRITORIES (AS OF JUNE 1, 2015)**

COUNTRY	DIVIDENDS (%)		COUNTRY	DIVIDENDS (%)	
	General	Reduced		General	Reduced
ALBANIA	15	5*	LITHUANIA	15	5*
ALGERIA	15	15	LUXEMBOURG	15	10*
ARGENTINA	15	10*	MACEDONIA	15	10*
ARMENIA	15	5*	MALAYSIA	15	15
AUSTRALIA	15	15	MALTA	15	15
AUSTRIA	15	15	MEXICO	15	5*
AZERBAIJAN	15	5* / 10**	MOLDOVA (former USSR)	15	15
BANGLADESH	15	15	MONGOLIA	15	5*
BELARUS	15	5*	MONTENEGRO	15	10*
BOSNIA HERZEGOVINA (former YUGOSLAVIA)	15	10*	NETHERLANDS	15	5*
BRAZIL	15	10	NEW ZEALAND	15	15
CANADA	15	5*	NIGERIA	15	12.5*
CHILE	15	0*	NORWAY	15	5*
COTE D'IVOIRE	15	15	PAKISTAN	15	15
CROATIA	15	5*	PHILIPPINES	15	10*
CYPRUS	15	10*	POLAND	15	5*
CZECH REPUBLIC	15	5*	PORTUGAL	15	15
DENMARK	15	0	ROMANIA	15	5*
ECUADOR	15	15	RWANDA	15	0
ESTONIA	15	5*	SAN MARINO	15	0* / 5**
FINLAND	15	5*	SENEGAL	15	15
FRANCE	15	10*	SERBIA	15	10*
GABON	15	15	SINGAPORE	15	5*
GEORGIA	15	5*	SLOVAK REPUBLIC	15	5*
GERMANY	15	15	SLOVENIA	15	5*
GHANA	15	5*	SOUTH AFRICA	15	5*
GREECE	15	5*	SOUTH KOREA	15	15
HONG KONG	15	0 / 5*	SPAIN	15	0*
ICELAND	15	5*	SRI LANKA	15	15
INDIA	15	15	SWEDEN	15	5*
INDONESIA	15	10*	SWITZERLAND	15	10*
IRELAND	15	15	TAJIKISTAN (former USSR)	15	15
ISRAEL	15	15	TUNISIA	15	5
ITALY	15	15	TURKMENISTAN (former USSR)	15	15
JAPAN	15	5*	UKRAINE	15	5*
KAZAKHSTAN	15	5*	UNITED STATES OF AMERICA	15	0 / 5*
KOSOVO	15	15	UZBEKISTAN	15	5*
KYRGYZSTAN (former USSR)	15	15	VENEZUELA	15	5*
LATVIA	15	5*	VIETNAM	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.