

IMPORTANT NOTICE

The Depository Trust Company



B#: 0809-11
Date: May 26, 2011
To: All Participants
Category: Dividends
From: International Services
Attention: Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject: TaxRelief - Country: Italy
Luxottica Group S.p.A CUSIP: 55068R202
Record Date: 05/25/11 Payable Date: 06/02/11
EDS Opening Date: 06/03/11 EDS Cut-Off Date: 06/20/11

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

Questions regarding this Important Notice may be directed to GlobeTax.

*****On ADR Pay Date, all holders will receive this dividend net of the full Italian statutory withholding tax of 27%*****

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.*

Non-Confidential

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Luxottica Group S.p.A. (NYSE: LUX) has announced a cash dividend in respect to fiscal year 2010. 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 27%.

Subsequent to the payment date on which the dividend less the 27% 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 25, 2011
ADR PAY DATE	June 2, 2011
ADR GROSS DIVIDEND RATE ON PAY DATE	0.44 €
ORD GROSS DIVIDEND RATE ON PAY DATE	0.44 €
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	27.00%

CHARGES & DEADLINES

BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DEADLINE
PRIMARY "QUICK REFUND" BATCH	EDS	\$0.005 per ADR	\$25	June 20, 2011
SECOND "QUICK REFUND" BATCH	CHECK	\$0.005 per ADR	\$25	July 20, 2011
THIRD "QUICK REFUND" BATCH	CHECK	\$0.005 per ADR	\$25	August 22, 2011
FOURTH AND FINAL "QUICK REFUND" BATCH	CHECK	\$0.005 per ADR	\$25	September 19, 2011

LONG-FORM

BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	DEADLINE
LONG-FORM RECLAIMS	CHECK	\$0.005 per ADR	\$25	May 1, 2015

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" The Italian tax authorities may take up to ten years or more from date of receipt to payout long form claims. 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
EXEMPT - 0% ITALIAN CORPORATE ENTITIES	27%	ITALIAN CORPORATE ENTITIES	1)MODULI PER LA RESTITUZIONE (ALLEGATO A-H)
EXEMPT - 0% RESIDENTS OF KUWAIT	27%	KUWAIT (ALL ENTITIES)	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX
FAVORABLE– 1.375%	25.625%	EU/EEA CORPORATE ENTITIES (See “Appendix A”)	1) COVER LETTER 2) CERTIFICATION 1375 3) FORM DIV/EX2
FAVORABLE - 10%	17%	ALBANIA, ARMENIA, BULGARIA, C.I.S. (ex USSR), CHINA, ETHIOPIA, GEORGIA, HUNGARY, MALAYSIA, OMAN, POLAND, ROMANIA, RUSSIA, SINGAPORE, TANZANIA, UZBEKISTAN, VENEZUELA, YUGOSLAVIA, SYRIA	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX
FAVORABLE - 11%	16%	EU/EEA PENSION FUNDS (See “Appendix A”)	1) COVER LETTER 2) CERTIFICATION 11 3) FORM DIV/EX3
FAVORABLE - 12.5%	14.5%	ITALIAN NON-CORPORATE ENTITIES	1)MODULI PER LA RESTITUZIONE (ALLEGATO A-H)
FAVORABLE - 15%	12%	U.S., U.K., CANADA, AUSTRALIA, JAPAN, NEW ZEALAND, ALGERIA, ARGENTINA, AUSTRIA, BANGLADESH, BELGIUM, BRAZIL, CYPRUS, CZECH REPUBLIC, DENMARK, ECUADOR, ESTONIA, FINLAND, FRANCE, GERMANY, GREECE, INDONESIA, IRELAND, ISRAEL, IVORY COAST, KAZAKHSTAN, LITHUANIA, LUXEMBOURG, MACEDONIA, MALTA, MAURITIUS, MEXICO, MOROCCO, MOZAMBIQUE, NETHERLANDS, NORWAY, PHILIPPINES, PORTUGAL, SENEGAL, SLOVAKIA, SOUTH AFRICA, SOUTH KOREA, SPAIN, SRI LANKA, SWEDEN, SWITZERLAND, TUNISIA, TURKEY, UKRAINE, U.A.E., VIETNAM, ZAMBIA	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE (IRS FORM 6166) 3) FORM DIV/EX
FAVORABLE - 20%	7%	THAILAND, TRINIDAD AND TOBAGO	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX
FAVORABLE 25%	2%	INDIA, PAKISTAN	1) COVER LETTER 2) CERTIFICATE OF RESIDENCE 3) FORM DIV/EX

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 corporate residents available at: www.luxottica.com/it/investors/dividend/residenti/index.html 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 Div/Ex form.	ORIGINAL	LOCAL TAX AUTHORITY
DIV/EX (EXHIBIT 2) DIV/EX2 (EXHIBIT 4) DIV/EX3 (EXHIBIT 6)	These forms MUST be printed out as SINGLE PAGE/ DOUBLE SIDED DOCUMENTS	ORIGINAL	FRONT: BENEFICIAL OWNER SIGNATURE BACK: DTC PARTICIPANT STAMP AND SIGNATURE
CERTIFICATION 1375 (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
CERTIFICATION 11 (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 (DIV/EX, 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 single page, double sided documents.

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 WITHHOLDING TAX RATE OF ENTITLEMENT	RATE OF RECLAIM	MINIMUM # OF ADRS REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 1.40 USD PER €)
0.00%	27.00%	155.00
1.375%	25.625%	160.00
10.00%	17.00%	240.00
11.00%	16.00%	255.00
12.50%	14.50%	280.00
15.00%	12.00%	340.00
20.00%	07.00%	580.00
25.00%	02.00%	2,030.00

CONTACT DETAILS

PRIMARY CONTACT	GINA SERODA
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	GINA_SERODA@GLOBETAX.COM
COMPANY	DBTCA / GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACT	GREGGORY LEWIS

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
- 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

[DATE]

Deutsche Bank Trust Company Americas
c/o Globe Tax
90 Broad Street – 16th 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 25, 2011 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 Depository, 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: _____

CERTIFICAZIONE PER L'APPLICAZIONE DELLA RITENUTA RIDOTTA ALLA FONTE SUI DIVIDENDI ITALIANI (1)
CERTIFICATION FOR THE APPLICATION OF REDUCED TAX RATE AT SOURCE ON ITALIAN DIVIDENDS

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

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BENEFICIARIO
BENEFICIARY

Nome o Denominazione Sociale:
Name or Company Name

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

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

Eventuale rappresentante legale o rappresentante nel caso di persona fisica
Legal representative in the case of a company, or representative in the case of an individual, if any

Nome:
Name

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

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

DICHIARAZIONE DEL BENEFICIARIO
DECLARATION OF THE BENEFICIARY

Il sottoscritto:
The undersigned

DICHIARA
DECLARES

- di essere (che la suddetta società è) residente in ai sensi dell'articolo 4 della Convenzione *infra* indicata
- di essere (che la società è) l'effettivo beneficiario dei dividendi
- di non svolgere (che essa non svolge) attività industriale o commerciale per mezzo di una stabile organizzazione in Italia
- di essere (che la società è) in possesso di tutti i requisiti richiesti dalla Convenzione per beneficiare della ritenuta alla fonte ridotta
- *to be (that the above mentioned company is) a resident of pursuant to art. 4 of the D.T.A. indicated herebelow*
- *to be (that the company is) the actual beneficiary of the dividends*
- *that he/she (the company) does not carry on any industrial or commercial activity in Italy through a permanent establishment*
- *to fulfill (that the company fulfills) all requirements of the DTA in order to benefit from the tax reduction at source*

CHIEDE
APPLIES

l'applicazione della tassazione nella misura stabilita dalla Convenzione.
for the application of the withholding tax according to the maximum rate provided by the D.T.A.

Data/Date

Firma del beneficiario o del rappresentante
Signature of the beneficiary or representative

(1) La presente certificazione è valida unicamente per i titoli indicati nell'art. 27-ter, comma 1, del D.P.R. 29 settembre 1973, n. 600
This certification is solely valid for the stocks indicated in art. 27-ter, paragraph 1, of D.P.R. 29th September 1973, n. 600

ESTREMI DELLA CONVENZIONE PER EVITARE LE DOPPIE IMPOSIZIONI
DETAILS OF THE DOUBLE TAXATION AGREEMENT

Convenzione per evitare le doppie imposizioni tra l'Italia e
Double Taxation Agreement between Italy and

firmata a il approvata con legge in vigore dal
signed in on approved with the law in force as from

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 DELL'AUTORITA' FISCALE ESTERA
CERTIFICATION OF THE FOREIGN TAX AUTHORITY

Si certifica che il summenzionato beneficiario.....
I certify that the above mentioned beneficiary

è residente ai fini fiscali in..... ai sensi dell'art. della Convenzione succitata
is a resident for tax purposes of pursuant to art. of the above mentioned DTA

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..... Firma del funzionario.....
Stamp of the office Signature of the officer

Certificazione per l'applicazione dell'aliquota ridotta (1,375%) sui dividendi distribuiti da società italiane.

Certification for the application of reduced withholding tax (1,375%) on dividend distribution of Italian companies.

Si certifica che
(nome società)

- a) riveste una delle forme giuridiche previste nell'allegato della Direttiva n. 435/90/CEE del Consiglio del 23 luglio 1990;
- b) risiede, ai fini fiscali, in.....;
- c) è soggetto, all'imposta sulle società in....., secondo quanto disposto dalla Direttiva n. 435/90/CEE del Consiglio del 23 luglio 1990.

We certify that
(name of the legal entity)

- belongs to one of the companies listed in the annex to the Directive of the European Economic Community n. 90/435 from 23.07.1990 (Council Directive of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States) published in the official gazette of the European Communities n. L225/6 from 20-08.1990;
- that it has its seat and place of management in
- and that it is subject to corporate income tax in, according to the above mentioned Directive of the European Economic Community n. 90/435 from 23.07.1990".

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 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 DISTRIBUTED 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

DIV/EX3

Deutsche Bank



AFFIDAVIT OF THE FIRST LEVEL INTERMEDIARY

Ragione sociale dell'intermediario Codice SWIFT

(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: