

CLASSIFICATION SHEET

COPY

This document relates to the following request:

21 April 2010

References: SAD/IAKA/CEAA/A157a10001M-PADA

**Accenture SCA – tax number 2000 2300 282**

1. Key topics: Withholding tax payment
2. Name of the advisor : PwC
3. Corporate group's name, or fund sponsor: Accenture SCA
4. Name of the project:
5. Amount intended to be invested:
6. Date of receipt:

BUREAU D'IMPOSITION SOC. 6  
ENTRÉE

21 AVR. 2010



**For the attention of Mr. Marius Kohl**

Administration des Contributions Directes  
Bureau d'Imposition des Sociétés VI  
18, Rue du Fort Wedell  
L - 2982 Luxembourg

COPY

21 April 2010

References: SAD/IKA/CEAA/A157a10001M-PADA

**Accenture SCA – tax number 2000 2300 282**

Dear Mr. Kohl,

In our capacity of tax consultant for Accenture SCA, we are pleased to submit for your review and approval the procedure intended to be adopted for the payment of the Luxembourg withholding tax and the tax treatment applicable to the transactions foreseen/implemented by our client. This letter aims at confirming the conclusions reached during these meetings and will be used as a basis for the preparation of the withholding tax returns of the Luxembourg company involved.



**A. Information on the withholding tax procedure**

- 1 We refer to our various letters concerning dividend payments made by Accenture SCA on its Class I common shares, notably our letters dated 25 July 2005 (Reference: RBS/CEHN/A157A05004terM-CEMR), 21 September 2005 (Reference: RBS/CEHN/ANBE/A157A05011M-CEMR), 7 September 2006 (Reference: RBS/CEMR/ANBE/A157A06005M-CEHN), 3 October 2007 (Reference: RBS/PADA/A157a07006M-RBS), 8 October 2008 (Reference: SAD/IKA/A157a08001M-PADA) and 11 November 2009 (Reference: SAD/IKA/CEAA/A157a09007M- PADA).

- 2 Senior management of Accenture has made a final decision to distribute an interim dividend to its shareholders. On the 16<sup>th</sup> November 2009, at the Annual General Meeting of Accenture SCA, the General Partner of Accenture SCA was authorized to decide the payment of interim dividends taken from the distributable reserves of up to EUR 300,000,000 for a one-year period from 16 November 2009 to 14 November 2010. It is expected that Accenture plc, as Accenture SCA's General Partner, will resolve to pay on 14<sup>th</sup> May 2010 a cash dividend of USD 0.375 per share to Accenture SCA's Class I common shareholders, including individual shareholders, on record as of the 13<sup>th</sup> April 2010. The above-mentioned Class I common shares are held, amongst others, by more than 1,500 individual shareholders which include both active and inactive (former) senior executives of Accenture SCA.
- 3 Pursuant to article 146 of Luxembourg Income Tax Law ("LITL"), the dividend declared by Accenture SCA on its Class I common shares will be subject to dividend withholding tax in Luxembourg. Since 1<sup>st</sup> January 2007, the Luxembourg withholding tax is charged at the rate of 15% (article 148 of the LITL, as amended by article 3 of the Law of 22 December 2006). This is the same withholding tax rate established by most of the tax treaties entered into between Luxembourg and the countries of Accenture SCA's shareholders.
- 4 Upon the payment of dividends to its individual shareholders, excluding Accenture group shareholders, Accenture SCA will apply withholding tax at the rate of 15% in accordance with Luxembourg domestic law, except for shareholders who have submitted documentation to Accenture SCA supporting entitlement to a lower withholding tax rate based on a treaty provisions. For those shareholders the lower withholding tax rate will be applied. The gross dividend to individual shareholders is expected to be around USD 32.9 million and the withholding tax (at 15%) is expected to be around USD 4.9 million.
- 5 The dividend to the shareholders will be rounded to the next cent for shareholders holding an odd number of Class I common shares. For example, if the dividend computed for a shareholder is USD 1.125, the amount paid will be USD 1.13. The withholding tax (at 15%) will be computed on the amount distributed (rounding-up included).
- 6 Accenture SCA will continue to provide the Luxembourg tax authorities with supporting documentation on its dividend payments. Shortly after the dividend distribution, Accenture SCA will provide the Luxembourg tax authorities with a list including the following final details:
  - Names of shareholders;
  - Number of shares held by these shareholders; Gross amount of dividend allocated to these shareholders,
  - Amount of withholding tax due on the dividend paid to such Accenture SCA shareholders;
  - Net dividend amount attributable to them.

**B. Shareholders that might be entitled to a rate lower than 15%**


- 7 For any individual shareholder that prior to the date of the dividend payments provides documentation to Accenture SCA supporting entitlement to a lower withholding tax rate based on a treaty provisions, the company will apply the reduced applicable withholding tax rate. Shareholders will be able to claim a refund of withholding tax if after the dividend payment it would appear they were eligible for the reduced tax rate.


**C. Authorization to make the withholding tax payment in USD**

- 8 In order to facilitate the withholding tax payment, Accenture SCA would like to receive authorization to make the payment of the tax liability in USD. For this purpose, Accenture SCA would like to be provided with the details of the bank account(s) to which the payment could be deposited (number of bank account, BIC code and IBAN code).

We remain at your disposal should you need any further information and would like to thank you for the attention that you will give to our letter.

Yours faithfully,

  
Sami Douénias  
Partner

  
Priscila da Silva  
Manager

*This tax agreement is based on the facts as presented to PricewaterhouseCoopers S.à r.l. as at the date the advice was given. The agreement is dependent on specific facts and circumstances and may not be appropriate to any party other than the one for which it was prepared. This tax agreement was prepared with only the interests of Accenture SCA in mind, and was not planned or carried out in contemplation of any use by any other party. PricewaterhouseCoopers S.à r.l., its partners, employees and or agents, neither owe nor accept any duty of care or any responsibility to any other party, whether in contract or in tort (including without limitation, negligence or breach of statutory duty) however arising, and shall not be liable in respect of any loss, damage or expense of whatever nature which is caused to any other party.*





LE GOUVERNEMENT  
DU GRAND-DUCHÉ DE LUXEMBOURG  
Administration des contributions directes

Bureau d'imposition  
Sociétés 6

**For the attention of Sami Douénias**  
PricewaterhouseCoopers  
400, route d'Esch  
B.P. 1443  
L – 1014 Luxembourg

Companies involved : *Accenture SCA* – Tax number 2000 2300 282

21 April 2010

Dear Sir,

Further to your letter dated 21 April 2010 and SAD/IAKA/CEAA/A157a10001M-PADA relating to the transactions that the group (*Accenture SCA*) would like to conduct, I find the contents of said letter to be in compliance with current tax legislation and administrative practice.

It is understood that my above confirmation may only be used within the framework of the transactions contemplated by the above-mentioned letter and that the principles described in your letter shall not apply ipso facto to other situations.

Le préposé du bureau  
d'imposition Sociétés 6  
Marius Kohl



