



(Constituted in the Republic of Singapore pursuant to a trust deed dated 5 June 2006 (as amended))

## ANNOUNCEMENT

### NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN that the Transfer Books and Register of Unitholders of Frasers Centrepoint Trust ("FCT") will be closed at **5.00pm** on **Friday 30 October 2015** for the purpose of determining unitholders' entitlements to FCT's distribution. FCT has announced a distribution of cents per unit for the period from 1 July 2015 to 30 September 2015. The distribution of 2.859 cents per unit comprises a taxable component of 2.813 cents per unit and a tax-exempt income component of 0.046 cents per unit.

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with units in FCT as at 5.00pm on Thursday 30 October 2015 will be entitled to the distribution that will be paid on Friday 27 November 2015.

### Declaration for Singapore Tax Purposes

1. The tax-exempt income component of the distribution is exempt from tax in the hands of all unitholders. No tax will be deducted at source from this component.
2. Tax will be deducted at source from the taxable income component in certain circumstances. The following paragraphs describe the circumstances in which tax will or will not be deducted from the taxable income component of the distribution.
3. The following categories of unitholders will receive a gross distribution (i.e no tax will be deducted from it): -
  - a) unitholders who are individuals and who hold the units either in their sole names or jointly with other individuals;
  - b) unitholders which are companies incorporated and tax resident in Singapore;
  - c) unitholders which are Singapore branches of foreign companies that have obtained specific approval from the Inland Revenue Authority of Singapore to receive the distribution from FCT without deduction of tax; and
  - d) unitholders which are non-corporate entities (excluding partnerships) constituted or registered in Singapore.
4. To receive a gross distribution, unitholders in categories (b) to (d) above must complete a prescribed form – the "*Declaration for Singapore Tax Purposes Form*" ("**Form A**").
5. These categories of unitholders, unless they are exempt from tax because of their own circumstances, will have to pay income tax subsequently at their own applicable tax rates.
6. Unitholders in category (a) are not required to submit any form. The gross distribution received by these unitholders (irrespective of their tax residence status) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession.
7. Tax at the reduced rate of 10% will be deducted from the distribution made to foreign non-individual unitholders. A foreign non-individual unitholder is one (other than an individual) who is not a resident of Singapore for income tax purposes and:-
  - a) who does not have a permanent establishment in Singapore; or

- b) who carries on any operation in Singapore through a permanent establishment in Singapore, where the funds used to acquire the units in FCT are not obtained from that operation.
8. To receive the distribution net of tax deducted at 10%, foreign non-individual unitholders are required to complete Form A.
  9. Beneficial owners of units in FCT who hold their units through depository agents will receive:-
    - a) gross distribution if they are persons described in categories (a) to (d) under Paragraph 3 above; and
    - b) distribution net of tax deducted at 10% if they are foreign non-individuals described in Paragraph 7 above.
  10. To receive gross distribution and distribution net of tax deducted at 10%, depository agents are required to complete the "*Declaration by Depository Agents for Singapore Tax Purposes Form*" ("**Form B**") and its annexes.
  11. Form A and Form B (and its annexes) will be sent to unitholders and depository agents respectively, by FCT's Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd., on or around **Tuesday 3 November 2015**.
  12. Unitholders (Form A) and the depository agents (Form B and its annexes) will have to complete the forms legibly and send it to the Unit Registrar such that they are received by **5.00pm on Friday 13 November 2015**. Failure to comply with any of these requirements will render Form A and Form B invalid and the trustee and the Manager of FCT will be obliged to deduct tax at the rate of 17% from the distribution.
  13. Unitholders who hold units under the Central Provident Fund Investment Scheme ("**CPFIS**") and the Supplementary Retirement Scheme ("**SRS**") do not have to return any form. They will receive gross distribution.

Frasers Centrepoint Asset Management Ltd.  
(Company registration no. 200601347G)  
(as Manager of Frasers Centrepoint Trust)

Piya Treruangrachada  
Company Secretary  
22 October 2015