Cash Dividend/ Distribution::Mandatory

Issuer & Securities

Issuer/ Manager	SPH REIT MANAGEMENT PTE. LTD.
Security	SPH REIT - SG2G02994595 - SK6U

Announcement Details

Announcement Title	Mandatory Cash Dividend/ Distribution
Date & Time of Broadcast	12-Oct-2015 19:38:06
Status	New
Corporate Action Reference	SG151012DVCAMRVE
Submitted By (Co./ Ind. Name)	Lim Wai Pun
Designation	Company Secretary
Dividend/ Distribution Number	Applicable
Value	8
Dividend/ Distribution Type	Final
Financial Year End	31/08/2015
Declared Dividend/ Distribution Rate (Per Share/ Unit)	SGD 0.0139
Dividend/ Distribution Period	01/06/2015 TO 31/08/2015
Number of Days	92

Event Narrative

Narrative Type	Narrative Text
Additional Text	The Notice of Books Closure and Distribution Payment Date Announcement is attached.

Event Dates

Record Date and Time	20/10/2015 17:00:00
Ex Date	16/10/2015

Dividend Details

Payment Type	Payment Rate in Net
Taxable	Yes
Gross Rate (Per Share)	SGD 0.0139
Net Rate (Per Share)	SGD 0.0139
Pay Date	16/11/2015
Gross Rate Status	Actual Rate

Attachments	SPH REIT Books Closure Announcement 12 Oct 2015.pdf Total size =50K

Applicable for REITs/ Business Trusts/ Stapled Securities

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SPH REIT MANAGEMENT PTE. LTD.
(Registration No: 201305497E)
(Incorporated in the Republic of Singapore)

NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of Unitholders of SPH REIT will be closed on **20 October 2015 at 5.00 p.m.** (the "**Record Date**") for the purpose of determining the entitlements of holders of units in SPH REIT ("**Units**" and holder of Units, "**Unitholders**") to SPH REIT's distribution of **1.39 cents** per Unit for the period from 1 June 2015 to 31 August 2015 ("**Distribution**").

Unitholders whose securities accounts with The Central Depository (Pte) Limited are credited with Units as at the Record Date will be entitled to the Distribution to be paid on **16 November 2015**.

DECLARATION FOR SINGAPORE TAX PURPOSES

The Distribution comprises wholly taxable income distribution.

Tax will be deducted at source from the taxable income component in certain circumstances. The following sections describe the circumstances in which tax will or will not be deducted from such distribution.

Individuals

Unitholders who are individuals and who hold Units in their sole names or jointly with other individuals are not required to submit any forms and will receive a gross Distribution, i.e. no tax will be deducted at source. The Distribution received by individuals (whether Singapore tax resident or not) 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 in Singapore. Such individual Unitholders, i.e. to whom the exemption will not apply, must declare the Distribution received as income in their tax returns.

Qualifying Unitholders (other than individuals)

A Qualifying Unitholder (excluding individuals) refers to:

(a) A company incorporated and tax resident in Singapore;
(b) A Singapore branch of a foreign company that has obtained specific approval from the Inland Revenue Authority of Singapore to receive the Distribution without deduction of tax; and
(c) Non-corporate entities (excluding partnerships) constituted or registered in Singapore, including a charity registered under the Charities Act (Cap. 37) or established by any written law, a town council, a statutory board, a co-operative society registered under the Co-operative Societies Act (Cap. 62) or a trade union registered under the Trade Unions Act (Cap. 333).

Qualifying Unitholders will receive a gross Distribution, but will have to pay income tax subsequently at their own applicable tax rates unless they are exempt from tax because of their own circumstances. Qualifying Unitholders must complete a prescribed form to declare their Singapore tax residence status – the "Declaration for Singapore Tax Purposes Form" ("**Form A**"). They will receive Form A from the Unit Registrar of SPH REIT, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd. If a Qualifying Unitholder fails to return Form A or fails to properly complete Form A, DBS Trustee Limited, as trustee of SPH REIT (the "**Trustee**"), and SPH REIT Management Pte. Ltd., as manager of SPH REIT (the "**Manager**"), will be obliged to deduct tax at the rate of 17% from the Distribution to such Qualifying Unitholder.

CPFIS / SRS Funds

Unitholders who hold Units under the Central Provident Fund Investment Scheme ("**CPFIS**") or Supplementary Retirement Scheme ("**SRS**") will receive a gross Distribution paid to their respective SPFIS or SRS accounts, which is tax-exempt. There is no need for such Unitholders to complete any forms.

Foreign (non-individual) Unitholders

Foreign non-individual Unitholders who meet certain conditions will receive their Distribution net of 10% tax. A foreign non-individual Unitholder is one 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 are not obtained from that operation.

Such Unitholders must complete Form A to declare their status in relation to these conditions. They will receive Form A from the Unit Registrar of SPH REIT, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form A to Boardroom Corporate & Advisory Services Pte. Ltd. The Trustee and Manager will be obliged to deduct tax at the rate of 17% from the Distribution if Form A is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Nominees who hold their Units for the benefit of individuals and Qualifying Unitholders will receive a gross Distribution. Nominees who hold their Units for the benefit of qualifying foreign (non-individual) investors will receive a Distribution net of 10% tax. This is provided the nominees furnish certain particulars of the beneficiaries to the Trustee and Manager. These particulars are to be provided together with a declaration by the nominees of the status of the beneficiaries.

Nominees will receive the "Declaration by Depository Agents for Singapore Tax Purposes Form" ("**Form B**") from the Unit Registrar of SPH REIT, Boardroom Corporate & Advisory Services Pte. Ltd., and will have to complete and return Form B to Boardroom Corporate & Advisory Services Pte. Ltd. The Trustee and Manager will be obliged to deduct tax at the rate of 17% from the Distribution if Form B is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

Unitholders who hold their Units jointly (other than those held jointly by individuals) as well as Unitholders who do not fall within the categories described above will receive their Distribution net of 17% tax. These Unitholders do not need to return any forms.

Last Date and Time for Return of Forms

The Unit Registrar of SPH REIT, Boardroom Corporate & Advisory Services Pte, Ltd., will despatch Form A and Form B to Unitholders and nominees respectively, on or around **22 October 2015**.

Unitholders (Form A) and nominees (Form B and its annexes) will have to complete the forms legibly and send it to Boardroom Corporate & Advisory Services Pte, Ltd. such that the forms are received by **2 November 2015 at 5.00 p.m.** in order to receive a gross Distribution or a Distribution net of 10% tax, as the case may be.

DECLARATION IN INCOME TAX RETURN

The Distribution is considered as income for the year 2015:

Distribution for the period from	Income for the year	Year of Assessment
1 June 2015 to 31 August 2015	2015	2016

Beneficial owners of the Distribution, other than those who are exempt from tax on the Distribution or who are entitled to the reduced tax rate of 10%, are required to declare the gross Distribution as taxable income for the periods stated above in their Singapore income tax return for the Year of Assessment 2016.

IMPORTANT DATES AND TIMES

Date / Deadline	Event
20 October 2015 at 5.00 p.m.	Closure of the Transfer Books and Register of Unitholders of SPH REIT (Record Date)
2 November 2015 at 5.00 p.m.	Unitholders and depository agents must have completed and returned Form A or Form B, as applicable, to the Unit Registrar, Boardroom Corporate & Advisory Services Pte. Ltd.
16 November 2015	Payment of Distribution

BY ORDER OF THE BOARD
SPH REIT Management Pte. Ltd.
(Company Registration No: 201305497E)
As manager of SPH REIT

Lim Wai Pun / Khor Siew Kim
Company Secretaries
12 October 2015

IMPORTANT NOTICE

This announcement is for information only and does not constitute an invitation or offer to acquire, purchase or subscribe for Units.

The value of Units and the income derived from them, if any, may fall or rise. Units are not obligations of, deposits in, or guaranteed by the Manager or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

Investors should note that they will have no right to request the Manager to redeem or purchase their Units for so long as the Units are listed on the Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). It is intended that Unitholders may only deal in their Units through trading on the SGX-ST. The listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.