



## CAPITALAND MALL TRUST

(Constituted in the Republic of Singapore pursuant to a trust deed dated 29 October 2001 (as amended))

### ANNOUNCEMENT

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#### NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE

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**NOTICE IS HEREBY GIVEN THAT** the Transfer Books and Register of **Unitholders** will be closed on **31 October 2016 at 5.00 p.m.** being the **Books Closure Date** to determine **Unitholders'** entitlements to the **Distribution of 2.78 cents** for the period from 1 July 2016 to 30 September 2016. This **Distribution** comprises wholly **Taxable Income Distribution**.

**Unitholders** whose securities accounts with **CDP** are credited with **Units** as at the **Books Closure Date** will be entitled to the **Distribution** to be paid on 29 November 2016.

#### **DECLARATION FOR SINGAPORE TAX PURPOSES**

Tax will be deducted at source from the **Taxable Income Distribution** in certain circumstances. The following section describes the circumstances in which tax will or will not be deducted from such distribution and the term "income distribution" used thereafter refers to this 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 income distribution. The income 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.

##### ***Qualifying Unitholders***

**Qualifying Unitholders** will receive a gross income distribution, but will have to pay income tax subsequently at their own applicable tax rates. **Qualifying Unitholders** must complete **Form A**. They will receive **Form A** from the **Unit Registrar** and will have to complete and return **Form A** to the **Unit Registrar**. If a **Qualifying Unitholder** fails to return **Form A** or fails to properly complete **Form A**, the **Trustee** and **Manager** will be obliged to deduct tax at the rate of 17% from the income distribution to such **Qualifying Unitholder**.

##### ***CPF/SRS Funds***

**Unitholders** who have purchased their **Units** using moneys from their **CPF** accounts or **SRS** accounts will receive a gross income distribution which is tax-exempt. There is no need for such **Unitholders** to fill up any forms.

##### ***Foreign (non-individual) Unitholders***

Foreign (non-individual) **Unitholders** who meet certain conditions will receive their income distribution net of 10% tax. Such **Unitholders** must complete **Form A** to declare their status in relation to these conditions. They will receive **Form A** from the **Unit Registrar** and will have to complete and return **Form A** to the **Unit Registrar**. The **Trustee** and **Manager** will be obliged

to deduct tax at the rate of 17% from the income 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 income distribution. Nominees who hold their **Units** for the benefit of qualifying foreign (non-individual) investors will receive an income 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 **Form B** from the **Unit Registrar** and will have to complete and return **Form B** to the **Unit Registrar**. The **Trustee** and **Manager** will be obliged to deduct tax at the rate of 17% from the income 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 income distribution net of 17% tax. These **Unitholders** do not need to return any forms.

### **LAST DATE AND TIME FOR RETURN OF THE FORMS**

The **Unit Registrar** will despatch the relevant forms to **Unitholders** on or around 3 November 2016.

**Unitholders** must complete and return the applicable forms to the **Unit Registrar's** office by 15 November 2016 at 5.00 p.m. in order to receive a gross income distribution or an income distribution net of 10% tax, as the case may be.

### **DECLARATION IN INCOME TAX RETURN**

The income distribution is considered as income for the year 2016. Beneficial owners of the **Distribution**, other than those who are exempt from tax on the income distribution or who are entitled to the reduced tax rate of 10%, are required to declare the gross income distribution as taxable income in their income tax return for the year of assessment 2017.

### **IMPORTANT DATES AND TIMES**

<b>Date / Deadline</b>	<b>Event</b>
31 October 2016 at 5.00 p.m.	Closing of the Transfer Books and Register of <b>Unitholders</b>
By 15 November 2016 at 5.00 p.m.	<b>Unitholders</b> must complete and return <b>Form A</b> or <b>Form B</b> , as applicable
29 November 2016	Payment of <b>Distribution</b>

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For enquiries, please contact Ms Audrey Tan at 6713 1507 or email: [audrey.tan@capitaland.com](mailto:audrey.tan@capitaland.com) or visit our website at [www.cmt.com.sg](http://www.cmt.com.sg).

### *Definitions*

<b>Books Closure Date</b>	5.00 p.m. on 31 October 2016, being the time and date on which the Transfer Books and Register of Unitholders will be closed to determine Unitholders' entitlements to the Distribution
<b>CDP</b>	The Central Depository (Pte) Limited
<b>CMT</b>	CapitaLand Mall Trust

<b>CPF</b>	Central Provident Fund
<b>Distribution</b>	Unitholders' entitlements to CMT's distribution per Unit for the period from 1 July 2016 to 30 September 2016
<b>Form A</b>	The "Declaration for Singapore Tax Purposes Form", which is the prescribed form for qualifying Unitholders to declare their Singapore tax residence status
<b>Form B</b>	The Declaration by Depository Agents for Singapore Tax Purposes Form
<b>Manager</b>	CapitaLand Mall Trust Management Limited in its capacity as manager of CMT
<b>Qualifying Unitholders</b>	Unitholders which are included in the list of qualifying Unitholders set out in Form A but does not include individuals
<b>SGX-ST</b>	Singapore Exchange Securities Trading Limited
<b>SRS</b>	Supplementary Retirement Scheme
<b>Taxable Income Distribution</b>	Distribution made out of taxable income derived by CMT for Singapore income tax purposes
<b>Trustee</b>	HSBC Institutional Trust Services (Singapore) Limited in its capacity as trustee of CMT
<b>Unitholder</b>	The registered holder for the time being of a Unit, including a person so registered as joint holder, except where the registered holder is CDP, the term "Unitholder" shall, in relation to Units registered in the name of CDP, mean, where the context requires, the depositor whose securities account with CDP is credited with Units
<b>Unit Registrar</b>	Boardroom Corporate & Advisory Services Pte. Ltd.
<b>Unit</b>	A unit representing an undivided interest in CMT

BY ORDER OF THE BOARD  
CapitaLand Mall Trust Management Limited  
(Registration number: 200106159R)  
As manager of CapitaLand Mall Trust

Lee Ju Lin, Audrey  
Company Secretary  
21 October 2016

#### **IMPORTANT NOTICE**

The value of units in CapitaLand Mall Trust ("**Units**") and the income derived from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by CapitaLand Mall Trust Management Limited (the "**Manager**"), as manager of CapitaLand Mall Trust, or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that unitholders may only deal in their Units through trading on Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of CapitaLand Mall Trust is not necessarily indicative of the future performance of CapitaLand Mall Trust.