

**Manager: STATE STREET GLOBAL ADVISORS SINGAPORE LIMITED**

168 Robinson Road #33-01 Capital Tower Singapore 068912

Company Registration No. 200002719D

**SINGAPORE TAX VOUCHER****Warrant No: 000018**

Hong Kong Securities Clearing Company Limited

1 /F One &amp; Two Exchange Square

8 Connaught Place

Central Hong Kong

Fund: ABF PAN ASIA BOND INDEX FUND - ISIN : SG9999002026				Distribution No.18	
No. of Units: 24,594,240.00		Distribution Rate :USD 2.09 per unit		Date of Payment:05-AUG-2014	
Record Date: 22-JUL-2014					
Income taxable at trustee level	Other Investment Income		Gains From Disposal of Securities	Total Distribution	Capital
	Singapore one-tier dividend and other exempt income	Other Income			
(a)	(b)	(c)	(d)	(e)	(f)
USD 0.00	USD 0.00	USD 51,401,961.60	USD 0.00	USD 51,401,961.60	USD 0.00

Dear Sir/Madam

We have the pleasure in enclosing a warrant for the above-mentioned distribution.

Yours faithfully,  
 HSBC INSTITUTIONAL TRUST SERVICES (SINGAPORE) LIMITED  
 Company Registration No. 194900022R  
 Trustee

## Note:

- Distributions from unit trusts authorised under section 286 of the Securities and Futures Act (Cap 289) derived **directly by an individual** on or after 1<sup>st</sup> January 2004 will be exempted from tax if such distributions are not considered as gains or profits from any trade, business or profession. A unit holder, other than a qualifying investor, is required to declare in his tax return:
  - the income in column (c) if the unit holder is an individual resident in Singapore and he derives such income through a partnership in Singapore or from the carrying on of a trade, business or profession;
  - the income in columns (c) and (d) in all other cases.
 A qualifying investor means (i) a foreign investor as defined in section 10(23) of the Singapore Income Tax Act; or (ii) a Singapore resident individual who does not derive income (from unit trust) through a partnership in Singapore or from the carrying on of a trade, business or profession.
- This certificate should be carefully preserved as only this original will be accepted by the Income Tax Authorities in connection with any claim to allowance or relief from Income Tax.
- For a unit holder who has invested in the fund using CPF/SRS and opted for dividend payout, the above distribution amount will be credited into his/her CPF Investment Account / CPF-SA Account / SRS Account.

THIS IS A COMPUTER GENERATED STATEMENT AND REQUIRES NO SIGNATURE.

RESTRICTED