

UNITHOLDER SERVICES

Back-end Refund for Income Distribution Tax refund procedures

FAQ

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- 1. Who are eligible to claim the tax over-deducted through the back-end refund process?**

The back-end refund process is meant for the refund of tax which had been previously withheld from distributions at the prevailing corporate tax rate instead of payment of distributions to the following beneficial unitholders:-

- Individuals holding Frasers Centrepoint Trust ("FCT") units through a Depository Agent and have received FCT distributions after tax deduction at prevailing corporate tax rate instead of at gross; or
- Foreign non-individuals holding FCT units in their own name or through a Depository Agent and have received FCT distributions after tax deduction at prevailing corporate tax rate instead of 10%. The 10% tax rate is applicable only in respect of distributions made during the period from 5 July 2006 to 17 February 2010.

- 2. What do we need to submit in order to claim the tax withheld?**

a.If you are a foreign non-individual holding FCT units in your own name:

- Download and complete Form R1. Use a separate Form R1 for each income distribution period.
- Submit the duly completed Form R1, accompanied by the original Subsidiary Income Tax Certificate ("SITC") or Annual Dividends Statements ("ADS") issued by The Central Depository (Pte) Ltd for the distribution in respect of which the claim for refund is made to the Unit Registrar, Lim Associates (Pte) Ltd at 3 Church Street #08-01 Samsung Hub Singapore 049483.

b.If you are an individual or a foreign non-individual and you hold FCT units through Depository Agents, please liaise with your Depository Agent on your claim for refund. The claim will be made on your behalf by your Depository Agent.

c.If you are a Depository Agent and wish to claim for refund on behalf of beneficial unit owners who are individuals or foreign non-individuals:

- Download and complete Form R2, including Annexes 1 and 2. Use a separate Form R2 for each income distribution period.
- Submit the duly completed Form R2, accompanied by the original SITC for the distribution in respect of which the claim for refund is made to Lim Associates (Pte) Ltd at 3 Church Street #08-01 Samsung Hub Singapore 049483.
- Email a soft copy of the completed Annexes to Lim Associates (Pte) Ltd at Pamela.Chew@boardroomlimited.com.

3. Where can we get the back-end refund tax declaration form?

The back-end refund tax declaration form can be downloaded from FCT's website at www.fraserscentrepointrust.com under <section of website>.

4. Is identification number required on the declaration form for back end refunds?

Identification numbers such as Singapore NRIC number, passport number or foreign identification number are required for individuals who hold their units through Depository Agents.

5. Will we get a refund if we do not submit my SITC or ADS?

The Manager of FCT will not process the refund if the SITC or ADS is not submitted.

6. How often is the back-end refund process?

The Manager of FCT will be processing the back-end refund twice a year but reserves the right to end the half-yearly back-end process if it is deemed to be no longer necessary with advance notice.

Following from the above, you will have to return the completed declaration form to the Unit Registrar, Lim Associates (Pte) Ltd within the time limit stipulated for each back-end refund process. If the stipulated dates happen to fall on a weekend or public holiday, the deadline will be the next working day.

7. Will the manager of FCT issue an amended tax certificate for the refund?

The manager of FCT will issue a letter together with the cheque for the refund amount to the Depository Agents and unitholders who hold the units directly. This letter will serve as evidence that the tax refunds have been made.

8. How soon will we receive the tax refund?

The tax refund will be paid to Depository Agents and unitholders who hold the units directly as soon as practicable after the receipt of the tax refund from the Inland Revenue Authority of Singapore by the Trustee of FCT.