

**Pro Forma Singapore Tax Voucher issued pursuant to section 10(20B) of the Singapore Income Tax Act**

Other Investment Income	Gains From Disposal of Securities	Total Distribution
(a)	(b)	(c) = (a) + (b)
S\$	S\$	S\$

You are receiving this Singapore tax voucher as section 10(20B) of the Singapore Income Tax Act ("SITA") applies to the unit trust due to the occurrence of the following event:

- \* The unit trust is dissolved, and it is a designated unit trust ("DUT") for the year of assessment ("YA") for the basis period in which the dissolution occurred.
  - \* The unit trust is not a DUT within the meaning of section 35(14) for the YA \_\_\_\_\_.
  - \* The trustee fails to elect under section 35(12B) for section 35(12) to apply to his income for the YA \_\_\_\_\_.
  - \* The trustee elects under section 35(12B) for section 35(12) to apply to his income derived in only a part of the basis period for the YA \_\_\_\_\_ because the unit trust has transited from the DUT scheme to another tax incentive scheme.
- (\* delete accordingly)

Pursuant to section 10(20B) of the SITA, the income of the unit trust which did not form part of the trustee's statutory income for one or more past YAs by reason of section 35(12) and which has yet to be distributed would be treated as income of a relevant person referred to in section 10(20D) of the SITA.

Please note that there is no actual distribution as this is a deemed distribution of income.

A relevant person as defined in section 10(20D) of the SITA refers to:

- (a) a unit holder who is not an individual and not a foreign investor as defined in section 10(23) of the SITA;
- (b) a unit holder who is an individual and not a foreign investor as defined in section 10(23) of the SITA, and who holds the units for the purposes of a trade, profession or business;
- (c) a partner who is not an individual and not a foreign investor, of a partnership which is a unit holder; or
- (d) a partner who is an individual and not a foreign investor, of a partnership in Singapore which is a unit holder.

A unit holder, who is a relevant person as defined in section 10(20D) of the SITA, is required to declare in his tax return:

- (i) the income in column (a) if the unit holder is an individual resident in Singapore.
- (ii) the income in column (c) in all other cases.