



(Constituted in the Republic of Singapore pursuant to a trust deed dated 6 February 2004 (as amended))

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

**NOTICE IS HEREBY GIVEN THAT** the Transfer Books and Register of **Unitholders** of **CCT** will be closed at **5.00 p.m.** on Friday, **30 July 2010** being the **Books Closure Date** for the purpose of determining **Unitholders'** entitlements to CCT's estimated **Distribution per Unit** of 3.90 cents for the period of 1 January 2010 to 30 June 2010.

The above estimated **Distribution per Unit** is computed on the basis that none of the **Convertible Bonds** is converted into **Units** on or prior to the **Books Closure Date**. Accordingly, the actual quantum of the **Distribution per Unit** may differ from the above estimated **Distribution per Unit** if any of the **Convertible Bonds** is converted into **Units** on or prior to the **Books Closure Date**. The actual quantum of the **Distribution per Unit** will be announced on Friday, 30 July 2010, after the closure of the Transfer Books and Register of **Unitholders** of **CCT**.

**Unitholders** of **CCT** whose securities accounts with **CDP** are credited with **Units** as at the **Books Closure Date** will be entitled to the **Distribution** per unit to be paid on Friday, **27 August 2010**.

### **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** per unit.

#### ***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** per unit. The **Distribution** per unit 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 Distribution** per unit, but will have to pay income tax subsequently at their own applicable tax rates. **Qualifying Unitholders** will receive **Form A** from the **Unit Registrar** and must complete and return it to the **Unit Registrar** to declare their status. The **CCT Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per unit if **Form A** is not returned within the stipulated time limit or is not properly completed.

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

**Unitholders** who have purchased their **Units** using moneys from their **CPF** accounts or **SRS** accounts will receive a **Gross Distribution** per unit 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 **Distribution** per unit net of 10 per cent. tax. Such **Unitholders** will receive **Form A** from the **Unit Registrar** and must complete and return it to the **Unit Registrar** to declare their status in relation to these conditions. The **CCT Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per unit 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** per unit. Nominees who hold their units for the benefit of qualifying foreign (non-individual) investors will receive a **Distribution** per Unit net of 10 per cent. tax. This is provided the nominees furnish certain particulars of the beneficiaries to the **CCT Trustee** and the **Manager**. These particulars are to be provided together with a declaration by the nominees of the status of the beneficiaries.

Nominees will receive the **Form B** from the **Unit Registrar** and will have to complete and return **Form B** to the **Unit Registrar**. The **CCT Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per Unit 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** per Unit net of 17 per cent. 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 Tuesday, 3 August 2010.

**Unitholders** must complete and return the applicable form to the **Unit Registrar's** office by **5.00 p.m.** on Thursday, **12 August 2010** in order to receive a **Gross Distribution** per Unit or a **Distribution** per Unit net of 10 per cent. tax, as the case may be.

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

The **Distribution** per Unit is considered as income for the year 2010. Beneficial owners of the **Distribution** per Unit, other than those who are exempt from tax on the **Distribution** per Unit or who are entitled to the reduced tax rate of 10 per cent., are required to declare the **Gross Distribution** per Unit as taxable income in their income tax return for the year of assessment 2011.

### **IMPORTANT DATES AND TIMES**

<b>Date/ Deadline</b>	<b>Event</b>
Friday, 30 July 2010 at 5.00 p.m.	Closing of the Transfer Books and Register of <b>Unitholders of CCT</b>
By Thursday, 12 August 2010 at 5.00 p.m.	<b>Unitholders</b> must complete and return <b>Form A</b> or <b>Form B</b> , as applicable
Friday, 27 August 2010	Payment of <b>Distribution</b> per unit

For enquiries, please contact Ms Ho Mei Peng (email: [ho.meipeng@capitaland.com](mailto:ho.meipeng@capitaland.com)) or Ms Sharon Sim (email: [sharon.sim@capitaland.com](mailto:sharon.sim@capitaland.com)) at 6536 1188 or visit our website at <[www.cct.com.sg](http://www.cct.com.sg)>.

## Definitions

<b>Books Closure Date</b>	5.00 p.m. on Friday, 30 July 2010, being the date and time on which the Transfer Books and Register of Unitholders will be closed to determine Unitholders' entitlement to the Distribution
<b>CCT</b>	CapitaCommercial Trust
<b>CCT Trustee</b>	HSBC Institutional Trust Services (Singapore) Limited in its capacity as trustee of CCT
<b>CDP</b>	The Central Depository (Pte) Limited
<b>CPF</b>	Central Provident Fund
<b>Convertible Bonds</b>	Convertible Bonds due 2013 and Convertible Bonds due 2015
<b>Convertible Bonds due 2013</b>	S\$370,000,000 2.0% convertible bonds issued in 2008 and due 2013 with option by convertible bond investors to put in 2011
<b>Convertible Bonds due 2015</b>	S\$225,000,000 2.7% convertible bonds due 2015, announced by the Manager on 17 March 2010
<b>Distribution</b>	CCT's distributable income for the period of 1 January 2010 to 30 June 2010
<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 Declarations by Depository Agents for Singapore Tax Purposes Form
<b>Gross Distribution</b>	Distribution with no tax deducted at source
<b>Manager</b>	CapitaCommercial Trust Management Limited, as manager of CCT
<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>Unit</b>	Units in CCT
<b>Unitholder</b>	The registered holder for the time being of a Unit, including person(s) so registered as joint holders, 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. The term "Depositor" shall have the meaning ascribed to it in Section 130A of the Companies Act, Chapter 50 of Singapore
<b>Unit Registrar</b>	Boardroom Corporate & Advisory Services Pte. Ltd.

BY ORDER OF THE BOARD  
CapitaCommercial Trust Management Limited  
(Company registration no. 200309059W)  
As manager of CapitaCommercial Trust

Michelle Koh  
Company Secretary  
Singapore  
21 July 2010

**Important Notice**

The value of Units and the income from them may fall as well as 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 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 CCT is not necessarily indicative of the future performance of CCT.