



Offshore Funds
UBS (Lux) SICAV 1
Reports to Participators

UBS (Lux) SICAV 1

Report of income for UK tax purposes

Date: 20.03.2019

Dear Investor,

This website comprises a report of income to investors who held investments in UBS (Lux) SICAV 1 as at 30 September 2018.

The classes of shares listed below are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a dividend from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

For UK tax purposes, you are treated as receiving income on the "Fund distribution date" in (d) below. You should therefore include this income in your tax return for the tax year which includes that date. This income should be converted into sterling for a UK tax return.

The amount of income treated as received by you will be the "Excess" reported in (b) below, multiplied by the number of shares you held at 30 September 2018.

The table below comprises the report of income as required for UK purposes, with the columns having the following meanings:

- a) Amount actually distributed to participants per share
- b) Excess of reported income per share over amount actually distributed

c) Dates on which distributions were made

d) Fund distribution date

e) Whether the fund continues to be a reporting fund at the present date

HMRC ref	Sub-fund	Share class	ISIN	CCY	(a)	(b)	(c)	(d)	(e)
U0017 - 0004	EMU Equities Enhanced (EUR)	F-acc	LU1011257422	EUR	N/A	3.3213	N/A	31.03.2019	Yes
U0017 - 0008	Medium Term USD Corporate Bonds (USD)	F-UKdist	LU1008479492	USD	3.11	Nil	18.10.2019	31.03.2019	Yes
U0017 - 0006	Medium Term USD Corporate Bonds (USD)	(CHF hedged) F-UKdist	LU1008479658	USD	2.95	Nil	18.10.2019	31.03.2019	Yes
U0017 - 0007	Medium Term USD Corporate Bonds (USD)	(GBP hedged) F-UKdist	LU1008479815	USD	4.15	Nil	18.10.2019	31.03.2019	Yes