



**Offshore Funds**  
**UBS (IRL) PLC**  
**Reports to Participators**

UBS (IRL) PLC

Report of income for UK tax purposes

Date: 28.02.2017

Dear Investor,

This website comprises a report of income to investors who held investments in UBS (IRL) PLC as at 31 August 2016.

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 31 August 2016.

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



U0037-0018	UBS (Irl) Select Money Market Fund - USD	Preferred Shares (Dist)	IE00BWWCPK24	USD	N/A*	Nil	N/A*	2/28/2017	Yes
U0037-0019	UBS (Irl) Select Money Market Fund - USD	Investor (Dist)	IE00B3BQ0186	USD	N/A*	Nil	N/A*	2/28/2017	Yes
U0037-0022	UBS (Irl) Select Money Market Fund - USD	M (Dist)	IE00BWWCPR92	USD	N/A*	Nil	N/A*	2/28/2017	Yes
U0037-0023	UBS (Irl) Select Money Market Fund - GBP	M (Dist)	IE00BWWCQH69	GBP	N/A*	Nil	N/A*	2/28/2017	Yes

\* The following share classes are considered constant NAV funds under the Offshore Fund Regulations 2009 (as amended) SI 2009/3001 ("the Regulations"). Constant NAV funds under the Regulations are not required to perform reportable income calculation and the information disclosed is only for information purposes. Please refer to your individual distribution vouchers for the distributions received. If in doubt, please consult your professional advisor for any advice in regards to this report.