



SPM SSAS  
CHARNWOOD  
GREENDALE LANE  
MACCLESFIELD  
CHESHIRE  
SK10 4AY

**SPM SSAS**  
**Consolidated Tax Voucher as at 5th April 2021**

**DETAILS**

**Reference:** BIBUCSPM D  
**Executive:** STEFAN PALENSKI

Reference: BIBUCSPM D  
Name: SPM SSAS  
Executive: STEFAN PALENSKI  
Account: BIBUCSPM D

# Consolidated Tax Voucher

6th April 2020 to 5th April 2021



UK - SPM SSAS

CERT NO: 0000000015

Income credited in the period from 6th April 2020 to 5th April 2021

We hereby certify that the dividends or interest summarised below and specified on the attached schedule(s) were received by us or our nominees on behalf of the above who was one of the persons for whom the investments were held on the dates on which the dividends or interest were payable. The original tax credit certificates or certificate of deduction of income tax will, when required, be lodged with HM Revenue & Customs.

	Gross	Overseas Tax	Income Tax	Tax Credit	Net	Equalisation
<b>Interest Received</b>						
Bank Interest	--	--	--	--	--	--
UK Unit Trusts and OEIC	664.31	--	--	--	664.31	--
UK Government and Corporate	835.98	--	--	--	835.98	--
Overseas Bank	--	--	--	--	--	--
Overseas Unit Trusts and OEIC	1,508.93	--	--	--	1,508.93	87.84
Overseas Companies	2,250.00	--	--	--	2,250.00	--
<b>Dividends Received</b>						
UK Companies	--	--	--	--	450.23	--
UK Venture Capital Trusts	--	--	--	--	--	--
UK Unit Trusts and OEIC	--	--	--	--	4,358.21	273.81
Overseas Unit Trusts and OEIC	2,380.26	--	--	--	2,380.26	--
Overseas Companies	1,939.45	--	--	--	1,939.45	--
<b>Other UK Income Received</b>						
UK Property and Rental Income Distributions	708.00	--	141.60	--	566.40	--
Trail Commission	--	--	--	--	--	--
<b>Stock Dividends Received</b>						
UK Co, Unit Trusts and OEIC	--	--	--	--	--	--
Overseas Co, Unit Trusts and OEIC	--	--	--	--	--	--
UK Property and Rental Income Distributions	--	--	--	--	--	--

For and on behalf of PERSHING NOMINEES LIMITED

Date: 1st June 2021

\* Please speak to your tax advisers to determine potential tax liabilities relating to investments in Venture Capital Trusts.

## To be signed by the claimant

I / we declare that I was / we were the beneficial owner(s) of the shares / securities / units forming the relevant holdings mentioned on the attached schedule(s) and that I was / we were beneficially entitled to that said dividend / interest.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

This certificate with the attached schedule(s) should be retained and produced in support of any claims to tax relief.

This certificate has been approved by HM Revenue & Customs.

BV671-BI

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## Schedule of Income

6th April 2020 to 5th April 2021



### UK UNIT TRUSTS & OEIC INTEREST

CREDITED IN STERLING

Pay Date	Stock Description	Group One Holding	Group Two Holding	Interest Rate	Gross Interest	Income Tax Tax Rate	Net Interest	Equalisation
29 MAY 2020	MAITLAND INSTL SVC MI TWENTYFOUR AM DYNAMIC BD Accumulation Units	91.59	--	1.673404	153.26	-- --	153.26	--
28 AUG 2020	MAITLAND INSTL SVC MI TWENTYFOUR AM DYNAMIC BD Accumulation Units	91.59	--	1.764051	161.56	-- --	161.56	--
30 NOV 2020	MAITLAND INSTL SVC MI TWENTYFOUR AM DYNAMIC BD Accumulation Units	91.59	--	1.882121	172.38	-- --	172.38	--
26 FEB 2021	MAITLAND INSTL SVC MI TWENTYFOUR AM DYNAMIC BD Accumulation Units	91.59	--	1.933752	177.11	-- --	177.11	--
<b>TOTAL</b>					<b>664.31</b>	<b>0.00</b>	<b>664.31</b>	<b>0.00</b>

The Open Ended Investment Company (OEIC) is an investment with variable capital.

Items marked with \* are Constant NAV (Net Asset Value) distributions. As the payment reflects interest calculated on a daily basis throughout the period where the holdings could vary, the holding is not therefore displayed.

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## Schedule of Income

6th April 2020 to 5th April 2021



### UK GOVERNMENT AND CORPORATE INTEREST

CREDITED IN STERLING

Pay Date	Stock Description	Holding	Interest Rate	Gross Interest	Income Tax	Tax Rate	Net Interest
30 JUN 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.012627	196.86	--	--	196.86
30 SEP 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.011536	179.85	--	--	179.85
31 DEC 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.012154	189.49	--	--	189.49
31 MAR 2021	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.017304	269.78	--	--	269.78
<b>TOTAL</b>				<b>835.98</b>	<b>0.00</b>		<b>835.98</b>

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## Schedule of Income

6th April 2020 to 5th April 2021



### OVERSEAS UNIT TRUSTS & OEIC INTEREST

CREDITED IN STERLING

Pay Date	Stock Description Country Of Incorporation	Group One Holding	Group Two Holding	Interest Rate	Gross Interest	Overseas Tax	Amount Received	Income Tax Tax Rate	Net Interest Exch Rate	Equalisation
16 APR 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.237406	48.44	--	48.44	-- --	48.44 1.000000	--
18 MAY 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.261291	53.31	--	53.31	-- --	53.31 1.000000	--
15 JUN 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.256719	52.38	--	52.38	-- --	52.38 1.000000	--
30 JUN 2020	VONTOBEL ASST MGMT TWENTYFOUR ABST RETURN LUXEMBOURG	196.0010	--	0.450000	88.20	--	88.20	-- --	88.20 1.000000	--
14 JUL 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.662928	135.27	--	135.27	-- --	135.27 1.000000	--
31 JUL 2020	TWENTYFOUR GLOBAL CORPORATE BOND I GBP DIS IRELAND	0	167.1583	0.784593	43.30	--	43.30	-- --	43.30 1.000000	87.84
14 AUG 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.260126	53.08	--	53.08	-- --	53.08 1.000000	--
14 SEP 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.257343	52.51	--	52.51	-- --	52.51 1.000000	--
30 SEP 2020	VONTOBEL ASST MGMT TWENTYFOUR ABST RETURN LUXEMBOURG	196.0010	--	0.540000	105.84	--	105.84	-- --	105.84 1.000000	--
14 OCT 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.310456	63.35	--	63.35	-- --	63.35 1.000000	--

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## Schedule of Income

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### OVERSEAS UNIT TRUSTS & OEIC INTEREST

CREDITED IN STERLING

Pay Date	Stock Description Country Of Incorporation	Group One Holding	Group Two Holding	Interest Rate	Gross Interest	Overseas Tax	Amount Received	Income Tax Tax Rate	Net Interest Exch Rate	Equalisation
30 OCT 2020	TWENTYFOUR GLOBAL CORPORATE BOND I GBP DIS IRELAND	167.1583	--	0.770533	128.80	--	128.80	-- --	128.80 1.000000	--
13 NOV 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.213694	43.60	--	43.60	-- --	43.60 1.000000	--
14 DEC 2020	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.240733	49.12	--	49.12	-- --	49.12 1.000000	--
31 DEC 2020	VONTOBEL ASST MGMT TWENTYFOUR ABST RETURN LUXEMBOURG	196.0010	--	1.000000	196.00	--	196.00	-- --	196.00 1.000000	--
15 JAN 2021	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.750360	153.11	--	153.11	-- --	153.11 1.000000	--
29 JAN 2021	TWENTYFOUR GLOBAL CORPORATE BOND I GBP DIS IRELAND	167.1583	--	0.759018	126.87	--	126.87	-- --	126.87 1.000000	--
12 FEB 2021	ASHMORE INV MGMT ASHMORE EMERG MKTS LOC CCY LUXEMBOURG	204.0580	--	0.231089	47.15	--	47.15	-- --	47.15 1.000000	--
31 MAR 2021	VONTOBEL ASST MGMT TWENTYFOUR ABST RETURN LUXEMBOURG	196.0010	--	0.350000	68.60	--	68.60	-- --	68.60 1.000000	--
<b>TOTAL</b>					<b>1,508.93</b>	<b>0.00</b>	<b>1,508.93</b>	<b>0.00</b>	<b>1,508.93</b>	<b>87.84</b>

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## Schedule of Income

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OVERSEAS COMPANIES INTEREST						CREDITED IN STERLING		
Pay Date	Stock Description Country Of Incorporation	Holding	Interest Rate	Gross Interest	Overseas Tax	Amount Received	Income Tax Tax Rate	Net Interest Exch Rate
02 NOV 2020	UBS AG LONDON IDX/LKD SNR 02/11/2023 GBP1 SWITZERLAND	30,000	0.075000	2,250.00	--	2,250.00	-- --	2,250.00 1.000000
TOTAL				2,250.00	0.00	2,250.00	0.00	2,250.00

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Schedule of Income  
6th April 2020 to 5th April 2021



UK COMPANIES DIVIDENDS

CREDITED IN STERLING

Pay Date	Stock Description	Holding	Dividend Rate	Tax Credit	Net Dividend
30 JUN 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.008073	--	125.86
30 SEP 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.009064	--	141.31
31 DEC 2020	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.008446	--	131.68
31 MAR 2021	HICL INFRASTRUCTU. ORD GBP0.0001	15,591	0.003296	--	51.38
TOTAL				0.00	450.23



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## Schedule of Income

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### UK UNIT TRUSTS & OEIC DIVIDENDS

CREDITED IN STERLING

Pay Date	Stock Description	Group One Holding	Group Two Holding	Dividend Rate	Tax Credit	Net Dividend	Equalisation
07 MAY 2020	THREADNEEDLE INVES UK EQUITY INCOME L GBP ACC Accumulation Units	7,352.7073	--	0.024272	--	178.46	--
15 MAY 2020	AXA FRAMLINGTON UN UK SEL OPPORTUNITES ZI ACC Accumulation Units	7,981.0690	--	0.011220	--	89.54	--
29 MAY 2020	FRANKLIN TEMPL/IM UK MID CAP W ACC NAV Accumulation Units	8,222.0920	--	0.011417	--	93.87	--
29 MAY 2020	JOHCM FUNDS UK LTD UK EQUITY INCOME Y GBP INC Income Units	28,571.4280	--	0.010731	--	306.59	--
30 JUN 2020	BAILLIE GIFFORD JAPANESE W6 ACC Accumulation Units	1,276.7110	--	0.257600	--	328.88	--
30 JUN 2020	THREADNEEDLE INV UK ABSOLUTE ALPHA Z GBP IN Income Units	9,420.6311	--	0.008944	--	84.25	--
30 JUN 2020	LINK FUND SOL LTD MORANT WRGT NIPON YLD B ACC Accumulation Units	1,191.7240	--	0.079955	--	95.28	--
30 JUN 2020	ARTEMIS FD MNGRS EUROPEAN OPPS I ACC HEDGED Accumulation Units	11,103.4770	--	0.018855	--	209.35	--
30 JUN 2020	THREADNEEDLE INV UK ABSOLUTE ALPHA Z GBP ACC Accumulation Units	20,251.4555	--	0.010509	--	212.82	--
31 JUL 2020	LIONTRUST FUND PAR SPECIAL SITUATIONS M GBP Income Units	11,396.5790	12,399.7860	0.015943	--	254.82	124.55

\*\*\* Income on accumulation units is re-invested, you will receive no payment.

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### UK UNIT TRUSTS & OEIC DIVIDENDS

CREDITED IN STERLING

Pay Date	Stock Description	Group One Holding	Group Two Holding	Dividend Rate	Tax Credit	Net Dividend	Equalisation
07 AUG 2020	THREADNEEDLE INVES UK EQUITY INCOME L GBP ACC Accumulation Units	7,352.7073	9,810.4623	0.021343	--	294.71	71.58
31 AUG 2020	FIL INV SVCS UK INSTL EMG MKTS ACC NAV Accumulation Units	12,265.51	4,221.95	0.010355	--	153.64	17.07
31 AUG 2020	JOHCM FUNDS UK LTD UK EQUITY INCOME Y GBP INC Income Units	28,571.4280	--	0.007535	--	215.28	--
30 SEP 2020	LINK FUND SOL LTD LF LINDSELL TRAIN UK EQTY D Accumulation Units	10,028.82	--	0.020618	--	206.77	--
30 SEP 2020	FIRST SENTIER INVR STEWART INVRs ASIA PAC LDRS Accumulation Units	2,382.4220	--	0.052118	--	124.16	--
06 NOV 2020	THREADNEEDLE INVES UK EQUITY INCOME L GBP ACC Accumulation Units	17,163.1696	--	0.023493	--	403.21	--
30 NOV 2020	THESIS UT MGMT LTD TM CRUX EURP SPEC SITS I GB Accumulation Units	--	4,274.5385	0.010086	--	9.11	33.99
30 NOV 2020	AXA INVESTMENT MAN AXA FRAML UK MID CAP Z ACC Accumulation Units	--	6,871.5630	0.008989	--	35.14	26.62
30 NOV 2020	JOHCM FUNDS UK LTD UK EQUITY INCOME Y GBP INC Income Units	28,571.4280	--	0.008515	--	243.28	--
31 DEC 2020	LINK FUND SOL LTD MORANT WRGT NIPON YLD B ACC Accumulation Units	1,191.7240	--	0.053947	--	64.28	--

\*\*\* Income on accumulation units is re-invested, you will receive no payment.

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### UK UNIT TRUSTS & OEIC DIVIDENDS

CREDITED IN STERLING

Pay Date	Stock Description	Group One Holding	Group Two Holding	Dividend Rate	Tax Credit	Net Dividend	Equalisation
31 JAN 2021	LINK FUND SOL LTD LF LINDSELL TRAIN UK EQTY D Accumulation Units	10,028.82	--	0.014230	--	142.71	--
05 FEB 2021	THREADNEEDLE INVES UK EQUITY INCOME L GBP ACC Accumulation Units	17,163.1696	--	0.022900	--	393.03	--
26 FEB 2021	JOHCM FUNDS UK LTD UK EQUITY INCOME Y GBP INC Income Units	28,571.4280	--	0.007263	--	207.51	--
31 MAR 2021	FIRST SENTIER INVR STEWART INVRs ASIA PAC LDRS Accumulation Units	2,382.4220	--	0.004838	--	11.52	--
<b>TOTAL</b>					<b>0.00</b>	<b>4,358.21</b>	<b>273.81</b>

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## Schedule of Income

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### OVERSEAS UNIT TRUSTS & OEIC DIVIDENDS

CREDITED IN STERLING

Pay Date	Stock Description Country Of Incorporation	Group One Holding	Group Two Holding	Dividend Rate	Gross Amount	Overseas Tax	Amount Received	Income Tax Tax Rate	Net Amount Exch Rate	Equalisation
08 APR 2020	VANGUARD FUNDS PLC S&P 500 UCITS ETF USD DIS IRELAND	567	--	0.289243	130.16	--	130.16	-- --	130.16 1.260000	--
24 JUN 2020	VANGUARD FUNDS PLC S&P 500 UCITS ETF USD DIS IRELAND	567	--	0.195290	88.93	--	88.93	-- --	88.93 1.245027	--
24 JUN 2020	ISHARES CORE FTSE100 UCITS ETF GBP IRELAND	5,759	--	0.042600	245.33	--	245.33	-- --	245.33 1.000000	--
25 JUN 2020	INVESCO MKTS III INVESCO FTSE RAFI US 1000 IRELAND	2,921	--	0.095500	221.56	--	221.56	-- --	221.56 1.259000	--
24 SEP 2020	INVESCO MKTS III INVESCO FTSE RAFI US 1000 IRELAND	2,921	--	0.082000	184.96	--	184.96	-- --	184.96 1.295000	--
30 SEP 2020	ISHARES CORE FTSE100 UCITS ETF GBP IRELAND	5,759	--	0.057300	329.99	--	329.99	-- --	329.99 1.000000	--
07 OCT 2020	VANGUARD FUNDS PLC S&P 500 UCITS ETF USD DIS IRELAND	567	--	0.250768	108.64	--	108.64	-- --	108.64 1.308717	--
17 DEC 2020	INVESCO MKTS III INVESCO FTSE RAFI US 1000 IRELAND	2,921	--	0.089500	191.86	--	191.86	-- --	191.86 1.362560	--
23 DEC 2020	ISHARES CORE FTSE100 UCITS ETF GBP IRELAND	5,759	--	0.034500	198.68	--	198.68	-- --	198.68 1.000000	--
30 DEC 2020	VANGUARD FUNDS PLC S&P 500 UCITS ETF USD DIS IRELAND	567	--	0.214195	89.09	--	89.09	-- --	89.09 1.363045	--

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OVERSEAS UNIT TRUSTS & OEIC DIVIDENDS								CREDITED IN STERLING		
Pay Date	Stock Description Country Of Incorporation	Group One Holding	Group Two Holding	Dividend Rate	Gross Amount	Overseas Tax	Amount Received	Income Tax Tax Rate	Net Amount Exch Rate	Equalisation
22 MAR 2021	INVESCO MKTS III INVESCO FTSE RAFI US 1000 IRELAND	2,921	--	0.081200	169.23	--	169.23	-- --	169.23 1.401536	--
24 MAR 2021	ISHARES CORE FTSE100 UCITS ETF GBP IRELAND	5,759	--	0.056200	323.65	--	323.65	-- --	323.65 1.000000	--
31 MAR 2021	VANGUARD FUNDS PLC S&P 500 UCITS ETF USD DIS IRELAND	567	--	0.239961	98.18	--	98.18	-- --	98.18 1.385750	--
<b>TOTAL</b>					<b>2,380.26</b>	<b>0.00</b>	<b>2,380.26</b>	<b>0.00</b>	<b>2,380.26</b>	<b>0.00</b>

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## Schedule of Income

6th April 2020 to 5th April 2021



OVERSEAS COMPANIES DIVIDENDS							CREDITED IN STERLING	
Pay Date	Stock Description Country Of Incorporation	Holding	Dividend Rate	Gross Amount	Overseas Tax	Tax Credit	Amount Received	Net Dividend Exch Rate
07 MAY 2020	SCHRODER ORIENTAL ORD GBP0.01 GUERNSEY	7,986	0.019000	151.73	--	--	151.73	151.73 1.000000
19 JUN 2020	INT PUBLIC PARTNER ORD GBP0.0001 GUERNSEY	13,250	0.035900	475.67	--	--	475.67	475.67 1.000000
28 AUG 2020	SCHRODER ORIENTAL ORD GBP0.01 GUERNSEY	7,986	0.019000	151.73	--	--	151.73	151.73 1.000000
09 OCT 2020	RUFFER INVESTMENT RED PTG PRF SHS GBP0.0001 GUERNSEY	8,087	0.009500	76.82	--	--	76.82	76.82 1.000000
13 NOV 2020	INT PUBLIC PARTNER ORD GBP0.0001 GUERNSEY	13,250	0.036800	487.60	--	--	487.60	487.60 1.000000
30 NOV 2020	SCHRODER ORIENTAL ORD GBP0.01 GUERNSEY	7,986	0.046000	367.35	--	--	367.35	367.35 1.000000
22 FEB 2021	SCHRODER ORIENTAL ORD GBP0.01 GUERNSEY	7,986	0.019000	151.73	--	--	151.73	151.73 1.000000
26 MAR 2021	RUFFER INVESTMENT RED PTG PRF SHS GBP0.0001 GUERNSEY	8,087	0.009500	76.82	--	--	76.82	76.82 1.000000
<b>TOTAL</b>				<b>1,939.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,939.45</b>	<b>1,939.45</b>

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## Schedule of Income

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### UK PROPERTY AND RENTAL INCOME DISTRIBUTIONS CREDITED IN STERLING

Pay Date	Stock Description Country Of Incorporation	Holding	Distribution Rate	Gross Distribution	Income Tax Tax Rate	Net Distribution
28 AUG 2020	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.002500	73.75	14.75 20%	59.00
30 SEP 2020	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.002500	73.75	14.75 20%	59.00
30 OCT 2020	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.002500	73.75	14.75 20%	59.00
30 NOV 2020	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.002500	73.75	14.75 20%	59.00
31 DEC 2020	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.003500	103.25	20.65 20%	82.60
29 JAN 2021	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.003500	103.25	20.65 20%	82.60
26 FEB 2021	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.003500	103.25	20.65 20%	82.60
31 MAR 2021	BMO COMMERCIAL PRO ORD GBP0.01 GUERNSEY	29,500	0.003500	103.25	20.65 20%	82.60
<b>TOTAL</b>				<b>708.00</b>	<b>141.60</b>	<b>566.40</b>

Reference: BIBUCSPM D

Name: SPM SSAS

Executive: STEFAN PALENSKI

## Additional Information



### TAX INFORMATION

#### **Notice to investors who hold US Mutual Funds**

Investors who hold US mutual funds should be aware that the income reported on the CTV may be reclassified into different constituent types of income that may result in some, or all of your US Non Resident Tax being refunded. Reclassification is at the discretion of the mutual fund, and any refunds after reclassification will be at the discretion of Pershing's sub-custodian. If the sub-custodian repays income after reclassification, Pershing will send you an additional schedule that details the new splits. You will need to be aware of this when completing your tax returns. If you are unsure, and haven't received a notification or payment by the time you need to file a tax return, the mutual fund provider for your investment should be able to confirm if they have or are planning to reclassify your income. You may need to speak to a tax adviser to understand any implications for your tax return. If you have any questions regarding your investments, please contact your financial adviser or wealth manager.

#### **Excess Reportable Income (ERI) on Offshore Reporting Funds**

If you receive an enhanced annual tax report then your Consolidated Tax Voucher may contain details of any dividend/interest distributions which have been deemed excess reportable income. Excess Reportable Income (or ERI as it is commonly known) is the amount of profit an offshore fund earns beyond the income declared as distributions – whether that be dividends or interest.

For UK tax purposes any ERI is treated as a distribution by HMRC and so must be declared on your tax return. Please note ERI is only applicable on funds which have gained 'reporting status' with HMRC.

ERI reporting is available to those who are in receipt of the Capital Gains Tax service and for the tax year 2019/2020 onwards. If your Consolidated Tax Voucher does not contain any details of ERI distributions you should still review your fund holdings within the reporting period for any potential ERI distributions which need to be declared and consult with your tax adviser.

Funds with 'reporting status' must publish their ERI information to allow UK investors to complete their tax returns. Fund managers must make the report available to Investors within six months of the day immediately following the final day of the reporting period in question.

Funds can do this in a number of ways as detailed below. Please contact the fund manager to determine how they report excess income:

- It can be sent to UK investors by post

- It can be sent to UK investors by means of an electronic communications service (for example as a PDF document attached to an email)

- It can be made available on a website accessible to UK investors and to HMRC

- It can be published in a newspaper which is in English, in the UK, and is readily available in all parts of the UK.