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Special Piping Materials Ltd, Globe Lane  
Industrial Estate  
Broadway  
Dukinfield  
Cheshire  
SK16 4UU  
United Kingdom

# Tax Report

6 April 2022 to 5 April 2023

BIBULTXO D SPM SSAS TRUST XO A/C Pershing



# Annual Client Income Report

Client ID: AT.5509.EXE.001

Tax Year: 06/04/2022 to 05/04/2023

## Consolidated Tax Certificate (UK)

We certify that the income summarised below and specified on the attached schedule(s) was received by us or our nominees on behalf of:

**Name:** AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C Pershing

**Address:** Broadway, Dukinfield, Cheshire, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
UK Interest					
UK Bank / Building Society Account Interest Received	81.13			81.13	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 08/08/2023

# Annual Client Income Report

Tax Year: 06/04/2022 to 05/04/2023

Client ID: AT.5509.EXE.001

## Consolidated Tax Certificate (Overseas)

We certify that the income summarised below and specified on the attached schedule(s) was received by us or our nominees on behalf of:

**Name:** AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C Pershing

**Address:** Broadway, Dukinfield, Cheshire, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
<b>Brazil</b>					
<b>Overseas Dividend</b>					
Overseas Company Dividends	19,993.10		311.01	19,682.09	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 08/08/2023

# Annual Client Income Report

Tax Year: 06/04/2022 to 05/04/2023

Client ID: AT.5509.EXE.001

## Supporting Schedule

### UK Interest for the tax year 2022 - 2023

UK Bank / Building Society Account Interest Received										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Income Tax Deducted (GBP)	Amount Received (GBP)	Equalisation (GBP)
Pound Sterling £	1100000	Cash interest	15 Jun 2022				2.48	0.00	2.48	0.00
Pound Sterling £	1100000	Cash interest	15 Sep 2022				9.72	0.00	9.72	0.00
Pound Sterling £	1100000	Cash interest	15 Dec 2022				24.28	0.00	24.28	0.00
Pound Sterling £	1100000	Cash interest	15 Mar 2023				44.65	0.00	44.65	0.00
Total UK Bank / Building Society Account Interest Received							81.13	0.00	81.13	0.00

# Annual Client Income Report

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## Supporting Schedule

### Overseas Dividend for the tax year 2022 - 2023

Overseas Company Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	29 Jun 2022	4,450	0.14	USD 739.90	603.90	90.59	513.31	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	05 Jul 2022	4,450	0.46	USD 2,455.41	2,038.32	0.00	2,038.32	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	28 Jul 2022	4,450	0.56	USD 3,039.51	2,482.26	0.00	2,482.26	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	08 Sep 2022	4,450	0.14	USD 732.57	626.98	94.05	532.93	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	09 Sep 2022	4,450	0.96	USD 5,040.29	4,270.58	0.00	4,270.58	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	28 Sep 2022	4,450	1.19	USD 5,782.34	5,303.02	0.00	5,303.02	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	28 Dec 2022	4,450	0.16	USD 878.66	724.43	108.67	615.76	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	28 Dec 2022	4,450	0.36	USD 1,958.20	1,614.57	0.00	1,614.57	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	26 Jan 2023	4,450	0.022758	USD 126.49	101.28	15.19	86.09	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	02 Feb 2023	4,450	0.496868	USD 2,725.77	2,211.07	0.00	2,211.07	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	03 Feb 2023	4,450	0.003585	USD 19.44	15.96	2.40	13.56	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	21 Feb 2023	4,450	0.000165	USD 0.90	0.73	0.11	0.62	0.00
<b>Total Overseas Company Dividends</b>							<b>19,993.10</b>	<b>311.01</b>	<b>19,682.09</b>	<b>0.00</b>

# Annual Client Income Report

Tax Year: 06/04/2022 to 05/04/2023

Client ID: AT.5509.EXE.001

## Disclaimer

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

Your Consolidated Tax Certificate 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 Certificate 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, for example where an offshore reporting fund is subject to daily equalisation. We recommend that you consult with your tax adviser to give tax advice specific to your personal circumstances.

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