

R Wealth Management Fund - Investment Grade Bonds (USD)

Unit class: D1

ISIN: CH0306113777

REPORT FOR UK
CORPORATE INVESTORS
THAT ACCOUNT ON A
FAIR VALUE BASIS

Reporting period of the fund:

From	To
01 January 2017	08 September 2017

Statement:

The above named fund is tax transparent for income tax purposes.

Tax Summary

column 1	2	3	4
Type of Income	Income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)
UK interest	0.0104	0.0000	0.0104
Non UK interest	0.6299	0.0000	0.6299
Fair value movement of loan relationships	0.9540		0.9540
Fair value movement of derivatives	0.0000		0.0000
Management expenses	(0.0267)		(0.0267)
Please note that the relevance of each row depends on the specific tax status of the individual. Tax advice should be sought to the extent there is any doubt.			
Other expenses	(0.0694)		(0.0694)

Note - units that are held throughout the period

Investors should take the amounts listed in column 4 and multiply by the number of units held throughout the period to arrive at the total amount of income (split according to source and fiscal year).

Note - units that are held throughout the period

If you are an investor that has left or joined during the period you will need to take the numbers in column 4 and then carry out a further adjustment to time apportion the amount of income. Once you have multiplied the reportable income amount/unit by your holding, this amount will then need to be time apportioned for your specific holding period.

For example, if you bought 1,000 units at the start of August 2017 and hold them at 8th September 2017 you will need to time apportion your share of interest income, (for example). If this is assumed to be USD 0.1100 per unit, your share is USD 0.1100 * 1,000 = USD 110. When time apportioned, this becomes USD 110 x 39 days / 251 days = USD 17.09.

For example, if you sold 500 units at the end of August 2017 that you held since the beginning of August 2017 you will need to time apportion the numbers in column 4. For example, if interest received is assumed to be USD 0.1500 per unit, your share is USD 0.1500 x 500 = USD 75. When time apportioned, this becomes USD 75 x 31 days / 251 days = USD 9.26.

R Wealth Management Fund - Investment Grade Bonds (USD)

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ISIN: CH0306113777

REPORT FOR UK INDIVIDUAL INVESTORS

Reporting period of the fund:

From	To
01 January 2017	08 September 2017

Statement:

The above named fund is tax transparent for income tax purposes.

Tax Summary

column 1	2	3	4	5	6
Type of Income	Net income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)	Relating to pre 6 th April (EUR)	Relating to 6 th April and after (EUR)
UK interest	0.0104	0.0000	0.0104	0.0039	0.0064
Non UK interest	0.6299	0.0000	0.6299	0.2384	0.3915
Management expenses	(0.0267)		(0.0267)	(0.0101)	(0.0166)
Please note that the relevance of each row depends on the specific tax status of the individual. Tax advice should be sought to the extent that there is any doubt.					
Other expenses	(0.0694)		(0.0694)	(0.0263)	(0.0431)

Note - units that are held throughout the period

Investors should take the amounts listed in column 4 and multiply by the number of units held throughout the period to arrive at the total amount of income.

Note - units bought and sold during the period

If you are an investor that has left or joined during the period you will need to take the numbers in column 4 and then carry out a further adjustment to time apportion the amount of income. Once you have multiplied the reportable income amount/unit by your holding, this amount will then need to be time apportioned for your specific holding period.

For example, if you bought 1,000 units at the start of February 2017 and hold them at 8th September 2017 you will need to take time apportion the numbers in column 5 and 6. If interest is assumed to be USD 0.1100 per unit, for the period to 5th April, your share is $USD\ 0.1100 * 1000 = USD\ 110$. When time apportioned, this becomes $USD\ 110 * 64\ days/95\ days = USD\ 74.11$. If interest received is assumed to be USD 0.050 per unit, for the period post 5th April, your share is $USD\ 0.0500 * 1000 = USD\ 50$, no time apportionment is required as you were in the fund for the whole of that period. Therefore your total entitlement is USD 124.11.

For example, if you sold 500 units at the end of May 2017 that you held since the beginning of that period, you will need to time apportion your share of interest for both periods i.e. taking numbers from column 5 and 6. If interest received is assumed to be USD 0.2000 per unit, for the period up to 5th April, your share is $USD\ 0.2000 * 500 = USD\ 100$, no time apportionment is required as you were in the fund since the beginning of that period. If income is assumed to be USD 0.1500 per unit, for the period post 6th April your share is $USD\ 0.1500 * 500 = USD\ 75$. When time apportioned, this becomes $USD\ 75 * 55\ days/156\ days = USD\ 26.44$. Therefore your total entitlement is USD 101.44.