

星展银行代客境外理财产品

境外产品挂钩标的美国石油基金（USO）可暂时豁免美国股票公开交易合伙事业(PTP)预扣税的通知

Further Notice of U.S. Publicly Traded Partnership (PTP) Withholding Tax Update on DBS QDII Products Investing in United State Oil Fund (USO) – Linked Structured Notes

尊敬的客户：

Dear Valued Customer,

根据境外发行人通知，美国石油基金（USO）已发布了新的合格投资者声明证明其可以继续豁免美国国税局 Internal Revenue Service (IRS)对非美国投资人交易公开交易合伙事业(Publicly Traded Partnership, PTP) 适用预扣税额的新规定，本轮豁免的有效期延至 2025 年 11 月 14 日。因此，对于我行如下两款挂钩美国石油基金（USO）的代客境外理财产品，如您在 **2025 年 11 月 12 日上午 11 点之前**按要求向我行提交提前提款申请，则可暂时免于征收约 10%的税额。

Per Offshore Issuer Notice, United States Oil Fund (USO) has issued a new Qualified Notice to prove that it can **exempt from** the withholding tax for non-US investors in the Publicly Traded Partnership (PTP) released by Internal Revenue Service (IRS). The effective date of the tax exemption is extended to 14th Nov 2025. Hence, as to below two DBS QDII Products invested to Offshore Notes linked to United States Oil Fund (USO), if you submit early redemption application of these products latest **by 11:00am, 12nd Nov 2025**, you will be exempted from the around 10% tax charged to the total redemption amount.

1. 星展银行代客境外理财产品—美国石油基金结构性票据
DBS QDII Product – United States Oil Fund Structured Notes
2. 挂钩美国石油基金（USO）的星展银行代客境外理财产品— 证券挂钩结构性票据— 可转换票据（基本系列、固定票息系列）境外产品 B
DBS QDII Product – Equity Linked Structured Notes – Convertible Notes (Basic Series & Fixed Coupon Series) Note B linked to United States Oil Fund (USO)

如您有任何疑问，请联系您的客户经理，或致电星展银行 24 小时客户服务热线：4008208988。

If you have any enquiries, please contact your Relationship Manager, or reach DBS China via 24 hours customer hotline: 4008208988.

星展银行（中国）有限公司

DBS (China) Limited

2025 年 8 月 18 日