

# Tax status of HSBC Exchange Traded Funds – Switzerland

February 2014

X Status not obtained    ✓ Status obtained

Fund name	Launch date	ISIN	Dividend frequency	UCITS	UK Reporting Fund Status	SIPP Eligible <sup>1</sup>	ISA Eligible <sup>2</sup>	Austrian Transparency <sup>3</sup>	German Transparency <sup>4</sup>	Swiss Reporting <sup>5</sup>	Plan d'Epargne en Actions ("PEA") Eligibility <sup>6</sup>	In scope of EUSD <sup>7</sup>
HSBC EURO STOXX 50 UCITS ETF	06/10/2009	IE00B4K6B022	Semi-annual	✓	✓	✓	✓	✓	✓	✓	✓	X
HSBC FTSE 100 UCITS ETF	25/08/2009	IE00B42TW061	Semi-annual	✓	✓	✓	✓	X	✓	✓	✓	X
HSBC FTSE 250 UCITS ETF*	08/04/2010	IE00B64PTF05	Quarterly	✓	✓	✓	✓	X	X	X	✓	X
HSBC FTSE EPRA/NAREIT DEVELOPED UCITS ETF*	22/06/2011	IE00B5L01S80	Quarterly	✓	✓	✓	✓	X	✓	X	X	X
HSBC MSCI BRAZIL UCITS ETF	14/10/2010	IE00B5W34K94	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI AC FAR EAST EX JAPAN UCITS ETF*	27/09/2013	IE00BBQ2W338	Accumulating	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC MSCI CANADA UCITS ETF	24/02/2011	IE00B51B7Z02	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI CHINA UCITS ETF	28/01/2011	IE00B44T3H88	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI EMERGING MARKETS UCITS ETF	07/09/2011	IE00B5SSQT16	Quarterly	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC MSCI EM FAR EAST UCITS ETF	28/09/2010	IE00B5LP3W10	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI EM LATIN AMERICA UCITS ETF	11/03/2011	IE00B4TS3815	Quarterly	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI EUROPE UCITS ETF	02/06/2010	IE00B5BD5K76	Semi-annual	✓	✓	✓	✓	X	✓	✓	✓	X
HSBC MSCI INDONESIA UCITS ETF	30/03/2011	IE00B46G8275	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI JAPAN UCITS ETF	24/03/2010	IE00B5VX7566	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI KOREA UCITS ETF	07/04/2011	IE00B3Z0X395	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI MALAYSIA UCITS ETF	30/03/2011	IE00B3X3R831	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI MEXICO CAPPED UCITS ETF	04/03/2011	IE00B3QMYK80	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI PACIFIC ex JAPAN UCITS ETF	07/09/2010	IE00B5SG8Z57	Semi-annual	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC MSCI RUSSIA CAPPED UCITS ETF	06/07/2011	IE00B5LJZQ16	Semi-annual	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC MSCI SOUTH AFRICA UCITS ETF	16/02/2011	IE00B57S5Q22	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI TAIWAN UCITS ETF	30/03/2011	IE00B3S1J086	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI TURKEY UCITS ETF	08/12/2010	IE00B5BRQB73	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X
HSBC MSCI USA UCITS ETF	02/06/2010	IE00B5WFAQ36	Semi-annual	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC MSCI WORLD UCITS ETF	10/12/2010	IE00B4X9L533	Quarterly	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC S&P 500 UCITS ETF	17/05/2010	IE00B5KQNG97	Semi-annual	✓	✓	✓	✓	✓	✓	✓	X	X
HSBC S&P BRIC 40 UCITS ETF	26/01/2011	IE00B5YLK706	Semi-annual	✓	✓	✓	✓	X	✓	✓	X	X

\*These subfunds have not (yet) been authorised for public distribution in Switzerland. This material must therefore exclusively be directed towards qualified investors in the meaning of Art. 10 para. 3 of the Federal Collective Investment Schemes Act. There are risks involved with these types of investment. Please refer to the prospectus for general risk factors, and to the Key Investor Information Document (KIID) for specific risk factors.

<sup>1</sup> This column details whether the fund is an eligible investment for inclusion in a Self Invested Personal Pension plan ('SIPP'). A SIPP is a UK pension scheme that allows the investor to direct the pension scheme provider to make certain investments of their choice.

<sup>2</sup> This column details whether the fund is an eligible investment for inclusion in a Stocks and Shares Individual Savings Account ('ISA'). An ISA is a 'wrapper' allowing UK resident individuals to make tax efficient investments.

<sup>3</sup> All funds registered for sale in Austria undertake Austrian tax reporting to qualify for Austrian tax transparency.

<sup>4</sup> All funds registered for sale in Germany undertake German tax reporting to qualify for German tax transparency.

<sup>5</sup> This column details whether a fund is registered for sale in Switzerland. All funds registered for sale in Switzerland will undertake Swiss reporting.

<sup>6</sup> For the purpose of eligibility requirements of Article L-221-31 of the French Monetary and Financial Code, the relevant Funds must at all times be invested in more than 75% of PEA eligible assets. PEA eligible assets are defined as equity or equity equivalent securities, which have their registered office in a country which is a member of the EU or the European Economic Area.

<sup>7</sup> The taxation of Savings Income Directive (EC Directive 2003/48/EC) sets out obligations for paying agents with regard to the payment of interest. HSBC ETF plc sub-funds will be out of scope for EUSD purposes to the extent that they have invested less than 15% of their assets directly or indirectly in debt claims (as defined by the EU Savings Directive). If they invest more than 15% but not more than 25% in debt claims then they will be in scope for dividend payments. If they invest more than 25% of their assets in debt claims then they will be in scope for both dividend payments and redemptions. In such circumstances, an Irish paying agent may be required to report income received by HSBC ETF plc shareholders to the relevant tax authority. Shareholders should inform themselves of, and where appropriate take advice on, the impact of the EU Savings Directive on their investment.

Tax status is subject to change. HSBC is not providing tax advice. You should make your own assessment on your tax status and seek professional advice if necessary.



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