

**TO: (1) COMPTROLLER OF INCOME TAX (ONLY FOR QUALIFYING
SYNDICATED OFFSHORE FACILITIES)
(2) MONETARY AUTHORITY OF SINGAPORE (FOR ALL FACILITIES)**

RETURN ON SYNDICATED OFFSHORE FACILITIES - RETURN A

(Please read the explanatory notes before completing this return.)

Date¹ :

Submitted by² :

Reference³ :

1 GENERAL INFORMATION

(To be completed for all syndicated facilities.)

a) Does the credit facility meet all the criteria for qualifying syndicated offshore facilities under the Financial Sector Incentive – Credit Facilities Syndication Scheme? Please tick one.

Yes. For "Qualifying Syndicated Offshore Facilities", please fill in all sections of this Return

No. For other syndicated facilities, please fill in only Sections 1 to 4 of this Return

b) Is the credit facility originally a non-syndicated offshore facility (less than 3 direct lenders) with the intention to syndicate not more than 6 months from date of signing the non-syndicated facility? Please tick one:

Yes. For qualifying syndicated offshore facilities, was the Syndication Declaration, submitted 1 month from date of signing of the non-syndicated facility?

Yes. Please indicate date of submission and reference number of Syndication Declaration _____

No.

For qualifying syndicated offshore facilities, please attach to the Return A the relevant documentation such as transfer certificates or syndication agreement

No.

2 DETAILS OF FACILITY
(To be completed for all syndicated facilities.)

- a) Name of Borrower
- b) Borrower's Country of Incorporation
- c) Type of Facility⁴ (Please tick one)

Pure Credit Term Facilityⁱ (please specify):

Combination Facilityⁱⁱ (please specify):

Others (please specify):

d) Amount of Facility⁵ (Please indicate tranche details if applicable)

e) Currency of Denomination⁶

If facility is denominated in S\$, has it complied with MAS' Notices on the lending of the S\$ to non-resident financial institutions? (Yes / No)

f) Period of Facility

g) Place and date of signing

Initial facility agreement:
(for non syndicated facility) _____
Syndication agreement /
Syndication completion _____

h) Name and location of entity bearing interest, fee or commission

ⁱ This refers to a term loan, revolving credit facility, transferable loan facility or other credit facilities.

ⁱⁱ A combination facility is a facility which comprises a credit facility and a guarantee or Standby Letter of Credit (SBLC) facility.

3 USE OF PROCEEDS

[For qualifying syndicated offshore facilities, please complete the whole of this section. For other syndicated facilities, please complete only a) and b).]

a) Purpose⁷ (Please tick where necessary)

Working capital financing
Please state the country where proceeds are used

Financing of specific projects
Please state the project and its location

Refinancing of existing facilities
Please state name and location of creditors, the amounts to be refinanced and whether the proceeds from the previous facilities were used in Singapore

Others (please specify):

b) Amount and Percentage of proceeds used offshore.

c) Please indicate the amount and percentage of proceeds used onshore for prescribed payments (if applicable)⁸

Professional fees
Amount and percentage of total proceeds

First interest payment
Amount and percentage of proceeds

d) Names of borrower's related companies in Singapore. (Please attach the borrower's undertaking on the usage of proceeds.)⁹

4 ARRANGEMENT OF FACILITY

(To be completed for all syndicated facilities.)

- a) Name and location of financial institutions which have carried out the syndication work for the facility and are named as “Arranger/Lead Manager/Co-arranger”.

- b) Name and location of financial institutions which have carried out the syndication work for the facility but are not named as “Arranger/Lead Manager/Co-arranger”. Please briefly explain why these financial institutions are not named.

- c) Name and location of financial institutions which have not carried out the syndication work for the facility but are named as “Arranger/Lead Manager/Co-arranger”. Please briefly explain why these financial institutions are named.

d) Distribution of major syndication functions

Syndication Function	Name of financial institutions in Singapore performing function	Name and Location of financial institutions outside Singapore performing function
Originating the Facility		
Structuring the Facility		
Securing the Mandate		
Running the Books		
Preparation of Information Memorandum		
Facility Documentation		
Preparation of closing/signing ceremony		
Agency		

e) Name and location of legal firm which undertook the documentation for the facility.

5 PARTICIPANTS AND THEIR SHARE IN THE SYNDICATE

a) Name and Location of Underwriters	Amount Underwritten	% Share of total facility amount	"w" ¹⁰

b) Name and Location of Direct Lenders	Amount of Participation	% Share of total facility amount	"w" ¹⁰

c) Name and Location of Funding Banks	Amount funded	% Share of total facility amount	"w" ¹⁰

d) Name and Location of Standby Letter of Credit Issuers	Amount guaranteed	% Share of total SBLC amount	"w" ¹⁰

6 FEES AND PAYMENTS UNDER THE FACILITY

a) Types of Front End Fees	Name and location of entity earning the front end fees ¹⁰	Amount	
		Eligible ¹¹	Not eligible
Arrangement Fee			
Underwriting Fee			
Participation Fee			
Praecipium			
Other front end fees			
Total			

b) Agency Fees	Name and location of entity earning the agency fees ¹⁰	Amount (per annum)	
		Eligible ¹¹	Not eligible

c) Interest and other period payments	Name and location of entity earning the payments ¹⁰	Rate	
		Eligible ¹¹	Not eligible
Interest			
SBLC Commission			
Withholding tax absorption fee			
Other payments			

Have all the parties in the syndicate reflected the fees and income from the facility in a manner that is commensurate to the function undertaken by the entities in the syndicate?¹²

Yes

No

I certify that the information given in this return is true and correct to the best of my knowledge and beliefⁱⁱⁱ

Signature of submitting officer

Date

Name in block letters :

Designation :

Financial Institution :

Contact Number :

Email Address :

Person to contact regarding this return (if different from above)

Name in block letters :

Designation :

Financial Institution :

Contact Number :

Email Address :

ⁱⁱⁱ Any party making a false declaration is liable to prosecution under Section 95 or 96 of the Income Tax Act.