



(Constituted in the Republic of Singapore pursuant to a trust deed dated 6 February 2004 (as amended))

NOTICE OF BOOKS CLOSURE AND DISTRIBUTION PAYMENT DATE

NOTICE IS HEREBY GIVEN THAT the Transfer Books and Register of **Unitholders** of **CCT** will be closed at **5.00 p.m.** on **29 January 2010** being the **Books Closure Date** for the purpose of determining **Unitholders'** entitlements to CCT's estimated **Distribution per Unit** of 3.73 cents for the period of 1 July 2009 to 31 December 2009.

The above estimated **Distribution per Unit** is computed on the basis that none of the S\$370.0 million **Convertible Bonds** due 2013 is converted into **Units** on or prior to the **Books Closure Date**. Accordingly, the actual quantum of the **Distribution per Unit** may differ from the above estimated **Distribution per Unit** if any of the **Convertible Bonds** is converted into **Units** on or prior to the **Books Closure Date**. The actual quantum of the **Distribution per Unit** will be announced by 29 January 2010, after the closure of the Transfer Books and Register of **Unitholders** of **CCT**.

Unitholders of **CCT** whose securities accounts with **CDP** are credited with **Units** as at the **Books Closure Date** will be entitled to the **Distribution** per unit to be paid on **26 February 2010**.

DECLARATION FOR SINGAPORE TAX PURPOSES

Tax will be deducted at source from the taxable income distribution in certain circumstances. The following section describes the circumstances in which tax will or will not be deducted from such **Distribution** per unit.

Individuals

Unitholders who are individuals and who hold **Units** in their sole names or jointly with other individuals are not required to submit any forms and will receive a **Gross Distribution** per unit. The **Distribution** per unit received by individuals (whether Singapore tax resident or not) is exempt from tax if it is not derived through a partnership in Singapore or from the carrying on of a trade, business or profession.

Qualifying Unitholders

Qualifying Unitholders will receive a **Gross Distribution** per unit, but will have to pay income tax subsequently at their own applicable tax rates. **Qualifying Unitholders** will receive **Form A** from the **Unit Registrar** and must complete and return it to the **Unit Registrar** to declare their status. The **Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per unit if **Form A** is not returned within the stipulated time limit or is not properly completed.

CPF/SRS Funds

Unitholders who have purchased their **Units** using moneys from their **CPF** accounts or **SRS** accounts will receive a **Gross Distribution** per unit which is tax-exempt. There is no need for such **Unitholders** to fill up any forms.

Foreign (Non-Individual) Unitholders

Foreign (non-individual) **Unitholders** who meet certain conditions will receive their **Distribution** per unit net of 10 per cent. tax (subject to the qualification below under “10%” tax concession). Such **Unitholders** will receive **Form A** from the **Unit Registrar** and must complete and return it to the **Unit Registrar** to declare their status in relation to these conditions. The **Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per unit if **Form A** is not returned within the stipulated time limit or is not properly completed.

Nominee Unitholders

Nominees who hold their **Units** for the benefit of individuals and **Qualifying Unitholders** will receive a **Gross Distribution** per unit. Nominees who hold their units for the benefit of qualifying foreign (non-individual) investors will receive a **Distribution** per unit net of 10 per cent. tax (subject to the qualification below under “10%” tax concession). This is provided the nominees furnish certain particulars of the beneficiaries to the **Trustee** and the **Manager**. These particulars are to be provided together with a declaration by the nominees of the status of the beneficiaries.

Nominees will receive the **Form B** from the **Unit Registrar** and will have to complete and return **Form B** to the **Unit Registrar**. The **Trustee** and the **Manager** will be obliged to deduct tax at the rate of 17 per cent. from the **Distribution** per unit if **Form B** is not returned within the stipulated time limit or is not properly completed.

Joint Unitholders and All Other Unitholders

Unitholders who hold their **Units** jointly (other than those held jointly by individuals) as well as **Unitholders** who do not fall within the categories described above will receive their **Distribution** per unit net of 17 per cent. tax. These **Unitholders** do not need to return any forms.

10% Tax Concession

This tax concession applies to distributions made during the period 18 February 2005 to 17 February 2010. Therefore, if the Singapore Government does not extend the tax concession to distributions made after 17 February 2010, tax will be deducted from the income distribution at 17% instead of 10%. The Unit Registrar will continue to send out Form A and Form B for completion by the relevant Unitholders within the stipulated time limit so that in the event the tax concession is extended, it will be able to make income distribution net of 10% tax to eligible Unitholders. Notwithstanding the return of the completed Form A and Form B within the stipulated time limit, the Trustee and Manager will be obliged to deduct tax at the rate of 17% if the tax concession is not extended.

Last Date and Time for Return of the Forms

The **Unit Registrar** will despatch the relevant forms to **Unitholders** on or around 3 February 2010.

Unitholders must complete and return the applicable form to the **Unit Registrar's** office by **5.00 p.m.** on **9 February 2010** in order to receive a **Gross Distribution** per unit or a **Distribution** per unit net of 10 per cent. tax, as the case may be.

DECLARATION IN INCOME TAX RETURN

The **Distribution** per unit is considered as income for the year 2009. Beneficial owners of the **Distribution** per unit, other than those who are exempt from tax on the **Distribution** per unit or who are entitled to the reduced tax rate of 10 per cent., are required to declare the **Gross Distribution** per unit as taxable income in their income tax return for the year of assessment 2010.

IMPORTANT DATES AND TIMES

Date/ Deadline	Event
Friday, 29 January 2010 at 5.00 p.m.	Closing of the Transfer Books and Register of Unitholders of CCT
By Tuesday, 9 February 2010 at 5.00 p.m.	Unitholders must complete and return Form A or Form B , as applicable
Friday, 26 February 2010	Payment of Distribution per unit

For enquiries, please contact Ms Ho Mei Peng (email: ho.meipeng@capitaland.com) or Ms Sharon Sim (email: sharon.sim@capitaland.com) at 6536 1188 or visit our website at <www.cct.com.sg>.

Definitions

Books Closure Date	29 January 2010 at 5.00 p.m., being the date and time on which the Transfer Books and Register of Unitholders will be closed to determine Unitholders' entitlement to the Distribution
CCT	CapitaCommercial Trust
CDP	The Central Depository (Pte) Limited
CPF	Central Provident Fund
Convertible Bonds	S\$370,000,000 2.0% convertible bonds due 2013 issued by the Trustee
Distribution	CCT's distributable income for the period of 1 July 2009 to 31 December 2009
Form A	The "Declaration for Singapore Tax Purposes Form", which is the prescribed form for qualifying Unitholders to declare their Singapore tax residence status
Form B	The Declarations by Depository Agents for Singapore Tax Purposes Form
Gross Distribution	Distribution with no tax deducted at source
Manager	CapitaCommercial Trust Management Limited, as manager of CCT
Qualifying Unitholders	Unitholders which are included in the list of qualifying Unitholders set out in Form A but does not include individuals
SGX-ST	Singapore Exchange Securities Trading Limited
SRS	Supplementary Retirement Scheme
Trustee	HSBC Institutional Trust Services (Singapore) Limited in its capacity as trustee of CCT

Unit	Units in CCT
Unitholder	The registered holder for the time being of a Unit, including person(s) so registered as joint holders, except where the registered holder is CDP, the term “Unitholder” shall, in relation to Units registered in the name of CDP, mean, where the context requires, the Depositor whose securities account with CDP is credited with Units. The term “Depositor” shall have the meaning ascribed to it in Section 130A of the Companies Act, Chapter 50 of Singapore
Unit Registrar	Boardroom Corporate & Advisory Services Pte. Ltd.

BY ORDER OF THE BOARD
CapitaCommercial Trust Management Limited
(Company registration no. 200309059W)
As manager of CapitaCommercial Trust

Michelle Koh
Company Secretary
Singapore
20 January 2010

Important Notice

The value of Units and the income from them may fall as well as rise. Units are not obligations of, deposits in, or guaranteed by, the Manager or any of its affiliates. An investment in Units is subject to investment risks, including the possible loss of the principal amount invested.

Investors have no right to request the Manager to redeem their Units while the Units are listed. It is intended that Unitholders may only deal in their units through trading on Singapore Exchange Securities Trading Limited (the “SGX-ST”). Listing of the Units on the SGX-ST does not guarantee a liquid market for the Units.

The past performance of CCT is not necessarily indicative of the future performance of CCT.