

## **Reporting Fund status**

### **BMO Investments (Lux) I Fund**

#### **Introduction**

Investors should be aware that a new United Kingdom offshore funds regime was introduced on 1 December 2009, applicable to United Kingdom investors into "offshore funds". Under these rules, the relevant Classes of Shares cease to obtain "distributor status" retrospectively, but instead obtain "reporting fund status" using a once off approval mechanism. Once reporting fund status is obtained from HM Revenue & Customs ("HMRC") for the relevant Classes, it will remain in place permanently provided that the annual reporting requirements are satisfied.

The Board of BMO Investments (Lux) I Fund has applied for certain Classes of Shares of the fund to become reporting funds from the accounting period commencing 1st October 2010 onwards. The application has been approved by HMRC. The Board intends to comply with the annual reporting requirements and issue the annual investor report via this [website](#) each year and within 6 months of the year end. (The year end for BMO Investments (Lux) Fund is 30 September).

#### **Further Background**

Where reporting fund status is obtained for a Class of Shares, Shareholders who are resident in the United Kingdom for tax purposes (other than persons who are dealing in the Shares who are subject to different rules) may, unless otherwise exempt from tax, be liable to capital gains tax (or corporation tax on capital gains) in respect of any gain realised on disposal or redemption of the Shares. Where reporting fund status is not obtained, persons who are resident in the United Kingdom for tax purposes may be liable to income tax (or corporation tax on income) in respect of any gain arising from the disposal or redemption of Shares.

In broad terms, a "reporting fund" is an offshore fund that meets certain annual reporting requirements to HMRC and its Shareholders. The directors intend to manage the affairs of the fund so that these annual duties are met and will continue to be met on an ongoing basis for those Classes in the fund which have obtained UK reporting fund status. Such annual duties include calculating and reporting the income returns of the offshore fund for each reporting period (as defined for UK tax purposes) on a per-Share basis to all relevant Shareholders (as defined for these purposes). UK Shareholders which hold their interests at the end of the reporting period to which the reported income relates, will be subject to income tax or corporation tax on the higher of any cash distribution paid and the full reported amount. Any reported income in excess of distributions will be deemed to arise to UK Shareholders on the date six months after the financial year end.

HMRC maintains a list of those share classes which have been granted UK Reporting fund status. The list, which includes certain share classes of BMO Investments (Lux) I Fund and can be found on HMRC's website: <https://www.gov.uk/government/publications/offshore-funds-list-of-reporting-funds>

**Investors should take their own tax advice and the above is a summary only, based on current law and practice. Further information on tax is contained in the Prospectus.**

	1	2	3	4	5	6	7	8	9	10	11	12
	BMO Sustainable Opportunities European Equity Fund	BMO Sustainable Opportunities European Equity Fund	BMO Sustainable Opportunities European Equity Fund	BMO European Growth & Income Fund	BMO European Growth & Income Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO Global Absolute Return Bond Fund	BMO Global Absolute Return Bond Fund
HMRC ref. no.	B0201-0009	B0201-0094	B0201-0086	B0201-0008	B0201-0007	B0201-0034	B0201-0001	B0201-0032	B0201-0025	B0201-0033	B0201-0047	B0201-0050
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
ISIN/SEDOL	LU0153358667	LU1438421858	LU2032054814	LU0515381530	LU0515381027	LU1017786655	LU0207432559	LU0911032141	LU0283750971	LU0976192475	LU1369591828	LU1572609797
Share class	A EUR	F Acc EUR	A Acc EUR	A EUR	A GBP	A Acc EUR	A EUR	I Acc EUR	I EUR	R Acc EUR	F Acc GBP Hedged	I Acc GBP Hedged
Reporting period	01/10/2019-30/09/2020	18/08/2020-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020
Excess of reportable income per unit	Nil	0.0154	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	0.1963	0.1706
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>												
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)				0.0137	0.0174							

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

- The excess income is deemed to arise on 31 March 2021 (6 months after YE) (being the Fund distribution date).
- The Fund operates equalisation arrangements but not full equalisation.
- The Fund remains within the reporting fund regime as at the date of this report.
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.
- The following sub-funds consist of more than 60% of bonds or other economically similar interests and therefore are considered Bond Funds under the Reporting Fund Regime:
  - BMO Global Convertible Bond Fund
  - BMO Global Absolute Return Bond Fund
  - BMO Global Total Return Bond Fund
  - BMO Global Equity Market Neutral V10 Fund

	13	14	15	16	17	18	19	20	21	22	23	24
	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Equity Market Neutral V10 Fund
HMRC ref. no.	B0201-0024	B0201-0023	B0201-0003	B0201-0002	B0201-0017	B0201-0004	B0201-0013	B0201-0006	B0201-0021	B0201-0035	B0201-0036	B0201-0059
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	USD
ISIN/SEDOL	LU0607225447	LU0607226171	LU0157052563	LU0293751276	LU0417633616	LU0420414590	LU00607225520	LU0293751193	LU0252580377	LU0969484178	LU0969483956	LU1706433486
Share class	A Acc EUR Hedged	A Acc USD Hedged	A EUR	A EUR Hedged	A GBP	A USD	I Acc EUR Hedged	I EUR	I EUR Hedged	P EUR Hedged	R EUR	F Acc SEK Hedged
Reporting period	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-14/01/2020
Excess of reportable income per unit	0.1030	0.1066	Nil	Nil	Nil	Nil	0.0459	Nil	Nil	Nil	Nil	Nil
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>												
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)			0.1728	0.1444	0.1745	0.0875		0.0411	0.0512	0.0360	0.0465	

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  - BMO Global Total Return Bond Fund
  - BMO Global Equity Market Neutral V10 Fund

	25	26	27	28	29	30	31	32	33	34	35	36
	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Total Return Bond Fund	BMO Global Total Return Bond Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund
HMRC ref. no.	B0201-0027	B0201-0026	B0201-0038	B0201-0028	B0201-0029	B0201-0039	B0201-0040	B0201-0041	B0201-0089	B0201-0005	B0201-0072	B0201-0092
Currency of calculation	USD	USD	USD	USD	USD	USD	EUR	EUR	USD	USD	USD	USD
ISIN/SEDOL	LU0947186945	LU0947182795	LU0947182522	LU0947185202	LU0947183173	LU0947185970	LU1240816535	LU1385393779	LU2060696270	LU0153359632	LU1805264477	LU2060696866
Share class	A Acc EUR	A Acc USD	A USD	I Acc GBP	I USD	R ACC GBP	I Acc EUR	I GBP Hedged	A Acc CHF	A USD	I Acc USD	P Acc CHF
Reporting period	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	27/11/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	27/11/2019-30/09/2020
Excess of reportable income per unit	Nil	Nil	Nil	0.0029	Nil	0.0039	0.1513	Nil	0.0721	Nil	0.1217	0.1346
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>												
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)								0.1447		0.1261		

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  - BMO Global Total Return Bond Fund
  - BMO Global Equity Market Neutral V10 Fund

	37	38	39	40	41	42	43	44	45	46	47	48
	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund
HMRC ref. no.	B0201-0091	B0201-0090	B0201-0093	B0201-0087	B0201-0049	B0201-0071	B0201-0074	B0201-0056	B0201-0016	B0201-0015	B0201-0057	B0201-0022
Currency of calculation	USD	USD	USD	USD	USD	USD	EUR	EUR	EUR	EUR	EUR	EUR
ISIN/SEDOL	LU2060696437	LU2060696353	LU2060697674	LU1554262680	LU1526063463	LU1489174182	LU1890813915	LU1856219446	LU0234759529	LU0382360757	LU0382361482	LU0234761939
Share class	P Acc EUR	P Acc USD	R Acc CHF	R Acc EUR	R Acc GBP	R Acc USD	A Acc EUR	A Acc USD	A EUR	A USD	I Acc USD	I EUR
Reporting period	27/11/2019-30/09/2020	27/11/2019-30/09/2020	27/11/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020
Excess of reportable income per unit	0.1498	0.1343	0.1335	0.2015	0.2386	0.1747	Nil	Nil	Nil	Nil	0.0196	Nil
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>												
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)												0.0460

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  - BMO Global Equity Market Neutral V10 Fund

	49	50	51	52	53	54	55	56	57	58	59	60
	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund
HMRC ref. no.	B0201-0075	B0201-0051	B0201-0054	B0201-0053	B0201-0055	B0201-0073	B0201-0052	B0201-0037	B0201-0088	B0201-0081	B0201-0084	B0201-0083
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	USD	USD	USD
ISIN/SEDOL	LU1982041532	LU1460792887	LU0969484764	LU1460793182	LU1824236027	LU0969484418	LU1460793000	LU0969484335	LU0283755186	LU1917706928	LU1987908693	LU1989779266
Share class	I GBP	I USD	P Acc EUR	P Acc USD	P GBP	R Acc EUR	R Acc USD	R EUR	X Inc EUR	I Acc USD	R Acc GBP	R GBP
Reporting period	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	05/11/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020
Excess of reportable income per unit	Nil	Nil	0.0295	0.0251	Nil	0.0236	0.0182	Nil	Nil	0.0320	0.0347	0.0335
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>												
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)	0.0195	0.0275			0.0132			0.0282	0.1046			

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  - BMO Global Total Return Bond Fund
  - BMO Global Equity Market Neutral V10 Fund

	61	62	63	64	65	66	67	68	69	70	71
	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO US Smaller Companies Fund
HMRC ref. no.	B0201-0064	B0201-0063	B0201-0068	B0201-0070	B0201-0085	B0201-0067	B0201-0082	B0201-0069	B0201-0066	B0201-0065	B0201-0014
Currency of calculation	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ISIN/SEDOL	LU1946898456	LU1946898373	LU1917705953	LU1917706175	LU2037038481	LU1917705870	LU1982041292	LU1917706092	LU1946898613	LU1946898530	LU0153358154
Share class	XA Acc EUR	XA Acc USD	XP Acc CHF Portfolio Hedged	XP Acc EUR Portfolio Hedged	XP Acc GBP Portfolio Hedged	XP Acc USD Portfolio Hedged	XP CHF	XP Inc CHF Portfolio Hedged	XR Acc EUR	XR Acc USD	A USD
Reporting period	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020	01/10/2019-30/09/2020
Excess of reportable income per unit	Nil	Nil	0.0574	0.0610	0.0669	0.0570	Nil	Nil	0.0632	0.0543	Nil
<b>Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:</b>											
Distribution per unit (ex-date 15/01/21, pay date 29/01/21)							0.0539	0.0571			

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

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  - BMO Global Absolute Return Bond Fund
  - BMO Global Total Return Bond Fund
  - BMO Global Equity Market Neutral V10 Fund