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各 位

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東京ビルディング 21階
日本プロロジスリート投資法人
代表者名 執行役員 山口 哲
(コード番号: 3283)

資産運用会社名

プロロジス・リート・マネジメント株式会社
代表者名 代表取締役社長 山口 哲
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米国の内国歳入法における本投資法人の投資口の取扱いに関するお知らせ

日本プロロジスリート投資法人（以下「本投資法人」といいます。）は、2023年1月1日に効力を発した米国の内国歳入法1446条(f)(1)において規定されている源泉徴収に関する取扱いについて、本投資法人の投資口の売買が当該源泉徴収の対象外であることを周知するため、本日、別紙1の通り英語によるプレスリリースを開示しましたので、お知らせいたします。

以上

※本投資法人のウェブサイトアドレス：<https://www.prologis-reit.co.jp>

**Nippon Prologis REIT Confirms No Withholding Tax Applicable to
Sale or Transfer of Units
under Section 1446(f) of U.S. Internal Revenue Code**

Nippon Prologis REIT, Inc. (NPR) announced today that the U.S. withholding tax under the final regulations of Section 1446(f) of the U.S. Internal Revenue Code (IRC) is NOT applicable to the sale or transfer of units of NPR. NPR also certified that the withholding tax exception requirements for NPR are satisfied under the treasury regulation 1.1446(f)-4(b)(3)(ii)(A), and therefore, the IRC Section 1446(f) withholding tax does NOT apply to unit holders of NPR since NPR is a publicly traded partnership (PTP) that has NEVER been, and does NOT intend to be, engaged in a U.S. trade or business.

With the advice of Prologis, Inc., NPR's sponsor, NPR published a [Qualified Notice on December 26, 2022](#) on its website, formally stating that it was NOT engaged in a U.S. trade or business at any time during its taxable year 2022 through December 26, 2022. In addition, for the avoidance of doubt, NPR was NOT engaged in a U.S. trade or business at any time during the period between December 26, 2022 and February 2, 2023, the date of this announcement. The next version of the qualified notice will be published on February 15, 2023. The qualified notice will be valid for a 92-day period from its posting date, and NPR intends to publish a new qualified notice at least once every 92 days going forward as required under the regulations mentioned above.

The IRC Section 1446(f) withholding tax does NOT apply to the sale or transfer of NPR units, and brokers who effect a transfer of NPR units or who make payment related to the transfer of NPR units are NOT required to withhold the Section 1446(f) withholding tax. Unit holders are NOT required to file a U.S. federal income tax return or apply for a U.S. tax identification number solely based on the Section 1446(f) withholding tax.

NPR is a Japanese investment corporation formed under the legislation stipulated by the Act on Investment Trusts and Investment Corporations of Japan. As outlined by the investment guidelines of Prologis REIT Management K.K., NPR's asset manager, the geographical scope of NPR's business is purely limited within the domicile of Japan, and therefore, NPR has NEVER been, and does NOT intend to be, engaged in a U.S. trade or business. Since its inception in 2012 and including its subsequent listing on Tokyo Stock Exchange in 2013, NPR has been classified as a partnership and treated as a publicly traded partnership (PTP) for U.S. federal income tax purposes, which therefore requires NPR to be compliant with the requirements stipulated by IRC Section 1446(f).

For further information about the applicability of the subject tax rules, investors should consult their own tax advisors.

Important Notice:

This announcement is for information purposes only and does not constitute or form part of an offer, invitation, or solicitation of any offer to purchase or subscribe for any securities of NPR in the U.S., Japan or any other jurisdiction nor should it or any part of it form the basis of, or be relied upon in connection with, any contract or commitment whatsoever.

For more information about Nippon Prologis REIT, please visit:

<https://www.prologis-reit.co.jp/en/index.html>

Real Estate Investment Trust Securities Issuer: Nippon Prologis REIT, Inc. (Code 3283)

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