



22/10/09

Viterra Scheme tax update

The Scheme booklet issued to ABB Grain shareholders on 30 July 2009 contained a tax letter (Part B, Section 10) outlining the tax implications of the scheme. Certain information in relation to the capital gains tax consequences under the Scheme that was not available at the time of writing the tax letter has since become available. The table below outlines the relevant information and the corresponding sections of the tax letter to which this information relates:

Description of information	Information	Section references
The date of CGT Event A1	23 September 2009	<ul style="list-style-type: none"> ▪ Section 3.1.1 – Australian capital gains tax ▪ Section 3.1.2 – Capital proceeds ▪ Section 3.1.4 – CGT discount ▪ Section 3.2.3 – Calculating the capital gain
The date of issue of Viterra shares/CDIs to ABB Grain shareholders	23 September 2009	<ul style="list-style-type: none"> ▪ Section 3.2.3(b) – Cost base of Viterra shares or Viterra CDIs (where scrip-for-scrip rollover is not elected) ▪ Section 3.2.3(c) – Acquisition date for CGT discount purposes (where scrip-for-scrip rollover is not elected)
The market value of a Viterra CDI on 23 September 2009	\$10.70 per CDI	<ul style="list-style-type: none"> ▪ Section 3.1.2 – Capital proceeds ▪ Section 3.2.3(b) – Cost base of Viterra shares or Viterra CDIs (where scrip-for-scrip rollover is not elected)
The market value of a Viterra share on 23 September 2009	\$10.376 ¹ per share	<ul style="list-style-type: none"> ▪ Section 3.1.2 – Capital proceeds ▪ Section 3.2.3(b) – Cost base of Viterra shares or Viterra CDIs (where scrip-for-scrip rollover is not elected)

Shareholders are advised to seek independent advice about the tax implications arising from the Scheme that is specific to their own particular circumstances.

¹ The market value of the Viterra Share issued on 23 September 2009 is taken from the Toronto Stock Exchange closing price for a Viterra share on 22 September 2009 of CAD\$9.88 per share and translated at the foreign exchange rate of AUD\$1 = CAD\$0.9522 (source: Australian Taxation Office 2009-10 Income year FX rates 23 September 2009).