

Brazilian Capital Gains Tax

Brazilian Capital Gains Tax: Important information relating to WisdomTree Emerging Markets Equity Income UCITS ETF (DEM/DEMD) and the WisdomTree Emerging Markets Small Cap Dividend UCITS ETF (DGSE/DGSD) (the "Funds"):

As a result of recent changes to the classification of Ireland by the Brazilian Tax Authorities, the above Funds will accrue for capital gains tax on unrealised gains on Brazilian equities held by the Funds at a rate of 15%. This accrual will be effective as of October 6th 2016.