

15 November 2018

Market Announcements Office
ASX Limited

ATO CLASS RULING REGARDING CAPITAL GAINS TAX ROLL OVER RELIEF

FOR RELEASE TO ALL FUNDS LISTED BELOW

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the responsible entity for the following Australian domiciled iShares® exchange traded funds quoted on the AQUA Market of ASX.

ASX Code	Fund
IAA	iShares Asia 50 ETF
IZZ	iShares China Large-Cap ETF
IEU	iShares Europe ETF
IOO	iShares Global 100 ETF
IXI	iShares Global Consumer Staples ETF
IXJ	iShares Global Healthcare ETF
IVV	iShares S&P 500 ETF
IJH	iShares S&P Mid-Cap ETF
IJR	iShares S&P Small-Cap ETF
IVE	iShares MSCI EAFE ETF
IEM	iShares MSCI Emerging Markets ETF
IJP	iShares MSCI Japan ETF
IKO	iShares MSCI South Korea ETF
ITW	iShares MSCI Taiwan ETF

In the Notice of CDI Holder Meeting and Joint Proxy Statement issued on 3 May 2018 (**Notice of Meeting**), BIMAL notified investors that it had received a draft Class Ruling from the Australian Taxation Office (**ATO**) confirming the availability of Capital Gains Tax roll over relief for holders of CHESSE Depository Interests in relevant circumstances (**CGT Roll Over Relief**). Please refer to the Notice of Meeting for further details.

BIMAL announces that the ATO has issued a Class Ruling confirming the CGT Roll Over Relief.

Full details of Class Ruling CR 2018/45 are available on the ATO's website at www.ato.gov.au. In addition, the Class Ruling will be made available on BIMAL's website at www.blackrock.com/au/simplifyinvesting.

Important Notice

Before investing in an iShares ETF, you should carefully consider whether such products are appropriate for you, read the applicable product disclosure statement (PDS) available at www.blackrock.com.au and consult an investment adviser.

An iShares ETF is not sponsored, endorsed, issued, sold or promoted by the provider of the index which a particular fund seeks to track. No index provider makes any representation regarding the advisability of investing in the iShares ETFs. Further information on the index providers can be found on BIMAL's website terms and conditions at www.blackrock.com.au.



For more information about iShares ETFs go to www.blackrock.com/au/iShares or call 1300 474 273.

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