



**ABERDEEN STANDARD GLOBAL INFRASTRUCTURE INCOME FUND
IMPORTANT 2020 TAX INFORMATION**

The information below summarizes the percentage of income that was derived from foreign sources for each dividend reportable during the 2020 calendar year:

<u>Payable Date</u>	<u>Percentage of Income from Foreign Source Qualified Dividends⁽¹⁾⁽²⁾</u>	<u>Percentage of Income from Foreign Sources⁽¹⁾</u>
10/9/2020	56.45%	10.31%
11/10/2020	56.45%	10.31%
12/9/2020	56.45%	10.31%

- (1) To determine your portion of foreign source qualified dividends and total foreign source income, multiply the dollar amount of your ordinary dividends for each distribution date by the percentage indicated.
- (2) Represents the portion of your qualified dividends that was derived from foreign sources. As a result of the lower tax rates on qualified dividends, these amounts may be subject to certain adjustments before they are taken into account for purposes of computing your foreign tax credit. Please refer to the instructions for Form 1116 or consult your tax advisor for additional information.

The foreign source income has taxes associated with it that were paid by the Fund to various foreign jurisdictions. The Fund has elected to pass through the foreign taxes to its shareholders. Accordingly, you may deduct your portion of the taxes in computing your taxable income. Alternatively, it may be beneficial for you to forego the deduction and to take a credit against your tax liability. These deductions or credits may be subject to limitations under the tax law. Your portion of the foreign taxes paid has been included on your Form 1099-DIV.

Please consult your tax advisor regarding the appropriate treatment of foreign source income and foreign taxes paid. For clarification of the information reported above, please call Aberdeen Standard Investments, Inc. at 1-800-522-5465 or visit our website www.aberdeenasgi.com.

In the calendar year ended December 31, 2020, the Fund paid a total of US \$0.3249 per share in distributions. The table below summarizes the breakdown of the distributions for the 2020 calendar year.

<u>Payable Date</u>	<u>Total Cash Distribution</u>	<u>Long-Term Capital Gain</u>	<u>Return of Capital</u>	<u>Net Ordinary Dividend</u>	<u>Foreign Taxes Paid</u>	<u>Gross Ordinary Dividend</u>	<u>Qualified Dividends</u>
10/09/20	0.1083	0.00	0.00	0.1083	0.0038874	0.1121874	0.064845
11/10/20	0.1083	0.00	0.00	0.1083	0.0000000	0.1083000	0.062598
12/09/20	0.1083	0.00	0.00	0.1083	0.0000000	0.1083000	0.062598

In the United States, Aberdeen Standard Investments is the marketing name for the following affiliated, registered investment advisers: Aberdeen Standard Investments Inc., Aberdeen Asset Managers Ltd., Aberdeen Standard Investments Australia Ltd., Aberdeen Standard Investments (Asia) Ltd., Aberdeen Capital Management, LLC, Aberdeen Standard Investments ETFs Advisors LLC and Aberdeen Standard Alternative Funds Limited.

Closed-end funds are traded on the secondary market through one of the stock exchanges. The Fund's investment return and principal value will fluctuate so that an investor's shares may be worth more or less than the original cost. Shares of closed-end funds may trade above (a premium) or below (a discount) the net asset value (NAV) of the fund's portfolio. There is no assurance that the Fund will achieve its investment objective.