

Aberdeen Latin American Income Fund Limited ("the Company")

Legal Entity Identifier (LEI): 549300DN623WEGE2MY04

POLICY FOR THE PREVENTION OF TAX EVASION

1. It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to facilitation of tax evasion, whether under UK law or under the law of any foreign country.
2. We are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter tax evasion facilitation.
3. Our policy establishes a culture across the Company and in relation to our service providers and other counterparties, in which tax evasion and the facilitation of tax evasion is unacceptable.
4. We will uphold all laws relevant to countering tax evasion, including the Criminal Finances Act 2017.

20 DECEMBER 2017