

# Brookfield

## 1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice

**Partnership:** Brookfield Property Partners LP  
**Unit Class:** All Classes  
**CUSIP #s:** G16249149, G16249156, G16249164  
**Date:** December 7, 2022

As of the date of this Notice (the “PTP Designated Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Property Partners LP (“BPY”) units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BPY units during the applicable period.

Please note that BPY qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, Brookfield Property Partners intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.



Jane Sheere, Secretary of Brookfield Property Partners Limited (GP of Brookfield Property Partners LP)