Partner Information Supplement

SINGAPORE

OVERVIEW
This supplement has been prepared to provide you with a summary of the tax consequences and other issues associated with the grant of restricted stock units (“**RSUs**”) settled in shares of common stock of Starbucks Corporation (the “**Company**”) under its Plan 2005 Long-Term Equity Incentive Plan (the “Plan”). This supplement is based on tax and other laws in effect in your country as of August 2016. It does not necessarily address all local laws that may apply to you. Such laws often are complex and can change frequently. As a result, the information contained in the supplement may be outdated at the time you vest in your RSUs and acquire Shares of the Company’s common stock (“**Shares**”), or at the time you sell such Shares. Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. **Accordingly, you are strongly advised to seek appropriate professional advice as to how the tax or other laws in your country apply to your specific situation.** If you are a citizen or resident of another country (or are considered as such for local law purposes) or if you transfer residency and/or employment to another country after the RSUs are granted to you, the information contained in this supplement may not be applicable to you.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

Restricted Stock Units

TAX INFORMATION	
Grant	No taxation.
Vesting	Taxation on the date(s) the RSUs vest and you receive Shares.
Taxable Amount	The fair market value of the Shares on the date of vesting.
Income Tax Payable?	Yes, at your marginal income tax rate.
Social Insurance Contributions Payable?	No.
Special Tax Regimes	You may be able to defer tax payable on the taxable amount at vesting under the Qualified Employee Equity-Based Remuneration Scheme ("**QEEBR Scheme**"), provided that certain conditions are met. *You should consult with your personal tax advisor for further information on the availability of this special tax regime.*
Exit Tax Rule	You are a "Transferring Employee" if: 1) you are neither a Singapore citizen nor a Singapore permanent resident, and you (a) intend to leave Singapore for any period exceeding three (3) months, (b) will be posted overseas on a secondment, or (c) are about to cease employment with the subsidiary with which you were employed at the time of grant, regardless of whether you intend to remain in Singapore; or 2) you are a Singapore permanent resident, and you (a) intend to leave Singapore for any period exceeding three (3) months, (b) will be posted overseas on a secondment, or (c) are about to cease employment with the subsidiary with which you were employed at the time of grant and intend to leave Singapore on a permanent basis, If you are a Transferring Employee you will be deemed to have vested in your RSUs one (1) month before the date on which you terminate employment in Singapore or leave Singapore, and you will therefore be subject to tax on a "deemed vesting" basis at such time. However, if you forfeit the RSUs when you terminate employment, this "deemed vesting" rule likely will not apply to you. If you are subject to tax under the "deemed vesting" rule and the actual income when you vest in the RSUs is lower than what was earlier deemed, you may apply to the Inland Revenue Authority of Singapore ("**IRAS**") for a refund of the excess tax paid within four years of assessment after the "deemed vesting" year.

TAX WITHHOLDING AND REPORTING	
Reporting	Your employer will complete a Form IR8A (and Appendix 8B) on your behalf which will declare the taxable amount at vesting as income to you for the year in which the RSUs vest. If your employer is under the Auto-Inclusion Scheme, such information will be submitted electronically by your employer directly to the tax authorities.
Withholding	Your employer will not withhold income tax due on the taxable amount at vesting. It is your responsibility to pay the income tax due on the taxable amount at vesting directly to the IRAS.
Special Withholding Rule	Different withholding rules will apply if you are subject to the Singapore exit tax rules described above or if your employer has received a specific direction to withhold taxes from the IRAS. If you are subject to the exit tax rules, your employer is required to (i) notify the IRAS on Form IR21 of your expected cessation of employment or departure from Singapore at least one (1) month before you cease employment or depart, and (ii) withhold all income payable to you for thirty (30) days after the filing of the Form IR21 or until tax clearance is given by the IRAS, whichever is earlier. Any applicable taxes due by you (including any taxes resulting from the application of the exit tax rule described above) will be deducted from the amount withheld by your employer and the balance of the income will be refunded to you after tax clearance has been issued. If the amount of tax your employer has withheld is insufficient, you must make arrangements to pay the remaining tax due.

OTHER TAX INFORMATION	
Dividends	Dividends you receive on the Company Shares you acquire under the Plan should be treated as foreign-sourced income. Foreign-sourced income is ordinarily subject to income tax if received or deemed to be received in Singapore.[1] However, in the case of non-Singapore tax resident individuals and Singapore tax resident individuals who meet certain conditions,[2] the receipt or deemed receipt of foreign-sourced dividends are exempt from income tax. Further, any dividends paid will be subject to the United States federal tax withholding at source.
Sale of Shares	You will not be subject to additional taxation when you sell Shares acquired under the Plan unless you are in the business of buying and selling securities.

[1] Under the Income Tax Act, foreign-sourced income is received or deemed to be received in Singapore if it is (a) remitted to, transmitted or brought into Singapore; (b) used to satisfy any debt incurred in respect of a trade or business carried on in Singapore; or (c) used to buy any movable property that is brought into Singapore.

[2] The conditions are (a) the Comptroller of Income Tax is satisfied that the exemption would be beneficial to the individual, and (b) that the foreign-sourced income is not received by the individual through a partnership in Singapore.