

December 6, 2022

Re: No Withholding Under Section 1446(f) of the U.S. Internal Revenue Code on Transfers of Partnership Interests in Brookfield Infrastructure Partners L.P.

To Whom It May Concern:

We have acted as United States federal income tax counsel to Brookfield Infrastructure Partners L.P., a Bermuda limited partnership (“**BIP**”), in connection with its posting, on or about December 7, 2022, of a “qualified notice” within the meaning of Treasury Regulations Section 1.1446-4(b)(4).

The purpose of the BIP qualified notice, among other things, is to notify brokers and others that NO withholding applies under Section 1446(f) of the United States Internal Revenue Code of 1986, as amended, to transfers of limited partnership units of BIP effected through a broker.

Under Section 1446(f) of the Code, the transferee of an interest in a partnership that is engaged in a U.S. trade or business generally is required to withhold 10% of the amount realized by the transferor, unless the transferor certifies that it is not a foreign person. In the case of a transfer of an interest in a publicly traded partnership effected through a broker, the broker bears the primary responsibility for such withholding. However, no withholding is required if the broker properly relies on a certification made by a publicly traded partnership in a qualified notice that the “**10-Percent Exception**” applies. Under Treasury Regulations Section 1.1446(f)-4(b)(3), the 10-Percent Exception applies if: (i) the publicly traded partnership was not engaged in a U.S. trade or business during a specified period of time; or (ii) upon a hypothetical sale of the publicly traded partnership’s assets at fair market value, (1) the amount of net gain that would have been effectively connected with the conduct of a trade or business within the United States would be less than 10% of the total net gain, or (2) no gain would have been effectively connected with the conduct of a trade or business in the United States.

We understand that the general partner of BIP intends to use commercially reasonable efforts to structure BIP’s activities to avoid the realization of income treated as effectively connected with a U.S. trade or business. Accordingly, the BIP qualified notice states that the 10-Percent Exception applies, because BIP has not been (and does not expect to be) engaged in a U.S. trade or business for U.S. federal income tax purposes. Assuming the 10-Percent Exception applies and all other applicable requirements are satisfied, including that BIP posts the qualified notice in a readily accessible format in an area of its primary website and delivers a copy to any registered holder that is a nominee, no withholding under Section 1446(f) of the Code is

expected to apply to a transfer of limited partnership units of BIP effected through a broker during the 92-day period following the posting of the qualified notice. We understand that BIP intends to satisfy all applicable requirements for the exception to apply. Moreover, we understand that BIP expects to continue to issue qualified notices on a quarterly basis, claiming the 10-Percent Exception, so that no withholding applies under Section 1446(f) of Code to future transfers of limited partnership units of BIP effected through a broker.

This letter is furnished for informational purposes and is not intended to be, nor should it be construed to be, legal or tax advice to any person. We make no representation with respect to the United States federal income tax consequences to any person, including, without limitation, persons acting as brokers with respect to transfers of partnership interests in BIP and holders of such partnership interests. Such persons are advised to consult their own tax advisers with respect to their particular circumstances.

Yours truly,

Torys LLP