



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 155 637 648

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: YMAX  
Email: betashares@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au



047 002115

MR MALCOLM AUBREY &  
MS TARYN NICOLE GREEN  
<THE AUBREY SUPER FUND A/C>  
53A HARRIS ROAD  
VALE PARK SA 5081

Date: 31 July 2022  
Reference No.: X\*\*\*\*\*0826

### BETASHARES AUSTRALIAN TOP 20 EQUITY YIELD MAXIMISER FUND (MANAGED FUND) Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

#### Part A : Summary of 2022 tax return (supplementary section) Items for a resident Individual

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$8.89	13U
Franked distribution from trusts	\$100.23	13C
Share of franking credits from franked dividends	\$29.98	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$0.10	20E
Other net foreign source income	\$0.10	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.00	20D

\*To work out your foreign income tax offset (FITO) entitlement, see the '20 Foreign source income and foreign assets or property' section of the instructions for the 2022 Tax Return for Individuals (Supplementary Section) or the Guide to foreign tax offset rules 2022.

#### Capital gains tax Information - Additional Information for Item 18

	Amount	
Capital gains - Discounted method	\$0.00	(grossed up amount)
Capital gains - Other method	\$0.00	
Total current year capital gains	\$0.00	

## Part B: Components of attribution

Tax paid or franking  
credit gross up

Attributable amount

**Australian Income**

Interest (subject to non - resident withholding tax)		\$0.39
Interest (not subject to non - resident withholding tax)		\$0.00
Dividends - unfranked amount declared to be CFI		\$2.61
Dividends - unfranked amount not declared to be CFI		\$0.00
Other assessable Australian income (Other)		\$5.87
Other assessable Australian income (NCMI)		\$0.02
Other assessable Australian income (Excluded from NCMI)		\$0.00
Other assessable Australian income (CBMI)		\$0.00

<b>Non-primary production income</b>		<b>\$8.89</b>
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<b>Dividends - Franked amount (Franked distributions)</b>	<b>\$29.98</b>	<b>\$100.23</b>
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**Capital Gains**

Capital gains – Discounted method TAP (Other)		\$0.00
Capital gains – Discounted method TAP (NCMI)		\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)		\$0.00
Capital gains – Discounted method TAP (CBMI)		\$0.00
Capital gains – Discounted method NTAP		\$0.00
Taxable foreign capital gains - Discounted method	\$0.00	\$0.00
Capital gains – Other method TAP (Other)		\$0.00
Capital gains – Other method TAP (NCMI)		\$0.00
Capital gains – Other method TAP (Excluded from NCMI)		\$0.00
Capital gains – Other method TAP (CBMI)		\$0.00
Capital gains - Other method NTAP		\$0.00
Taxable foreign capital gains - Other method	\$0.00	\$0.00
<b>Net capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>
AMIT CGT gross up amount		\$0.00
Other capital gains distribution		\$0.00
<b>Total current year capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Foreign Income**

Other net foreign source income	\$0.00	\$0.10
<b>Assessable foreign source income</b>	<b>\$0.00</b>	<b>\$0.10</b>
Australian franking credit from a New Zealand franking company	\$0.00	\$0.00
CFC income		\$0.00
<b>Total foreign income</b>	<b>\$0.00</b>	<b>\$0.10</b>

**Non-assessable amounts**

Amount

Net exempt income	\$0.00
Non-assessable non-exempt amount	\$0.00
Other non-attributable amounts	\$15.96
<b>Total Non-assessable amounts</b>	<b>\$15.96</b>

**Cash distribution**

Cash amounts

<b>Gross cash distribution</b>	<b>\$95.20</b>
Less: TFN amounts withheld	\$0.00
Less: Non-resident tax withheld on interest and dividends	\$0.00
Less: Non-resident tax withheld on fund payments	\$0.00
<b>Net cash distribution</b>	<b>\$95.20</b>

**Tax offsets**

Amount

Franking credit tax offset from Australian resident companies	\$29.98
Foreign income tax offset - Other net foreign source income	\$0.00
Foreign income tax offset - Taxable foreign capital gains - Discounted method	\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method	\$0.00
Australian franking credit from a New Zealand franking company	\$0.00
<b>Total tax offsets</b>	<b>\$29.98</b>

**Attributed Managed Investment Trust ('AMIT') cost base**

Amount

AMIT cost base net amount - excess (decrease cost base)	\$15.96
AMIT cost base net amount - shortfall (increase cost base)	\$0.00

**Tax Guide**

The Annual Tax Guide contains general information about how to use this statement when you prepare your 2022 Tax Return.

To view the 2022 Tax Guide, please visit: <http://www.betashares.com.au/TaxGuide>

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement. To view or change your Unitholder details, please visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

Stay informed with the latest investment news, economic insights, and portfolio construction information. Subscribe to BetaShares' weekly newsletter [www.betashares.com.au/subscribe](http://www.betashares.com.au/subscribe)



# BetaShares

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MR MALCOLM AUBREY &  
MS TARYN NICOLE GREEN  
<THE AUBREY SUPER FUND A/C>,  
53A HARRIS ROAD  
VALE PARK SA 5081

<b>Name of Fund:</b>	BETASHARES AUSTRALIAN TOP 20 EQUITY YIELD MAXIMISER FUND (MANAGED FUND)
<b>Responsible Entity:</b>	BETASHARES CAPITAL LTD
<b>TFN/ABN:</b>	QUOTED
<b>Statement Period:</b>	01/01/2021 to 31/12/2021
<b>Unitholder Number:</b>	X*****0826

## ANNUAL STATEMENT

### Transaction Details

Date	Transaction Details	Units	Balance	Price <sup>1</sup>	Value <sup>2</sup>
01/01/2021	Opening Balance	250	250	\$7.52957900	\$1,882.39
31/12/2021	Closing Balance	0	250	\$7.95386000	\$1,988.47

1. The unit price shown for the balance is the net asset value per unit for the relevant date (or for the most recent business day if the relevant date is not a business day). The statement does not show the market price at which you executed a transaction on the ASX (or the total dollar value of your transaction) as this information is not provided to BetaShares. The market price of your transaction should have been provided to you by the broker who effected your transaction.
2. The Value of your investment shown for the balance is equal to the number of units multiplied by the net asset value per unit for the relevant date (or for the most recent business day if the relevant date is not a business day).
3. A transaction described as "Holding Net Movement" refers to an increase or decrease in your holding due to a purchase or sale, as the case requires.
4. A transaction described as "Issuer Sponsored to CHESSE Transfer" means your units in the Fund have been transferred for registration in the CHESSE system at your request. Following the transfer, you should have received a statement from CHESSE confirming your unitholding on the CHESSE register.

## Distribution Details

Period Ended	Units	Distribution Rate	Distribution	Tax Withheld	Net Distribution
31/12/2020	250	\$0.14559510	\$36.40	\$0.00	\$36.40
31/03/2021	250	\$0.17156093	\$42.89	\$0.00	\$42.89
30/06/2021	250	\$0.12354164	\$30.89	\$0.00	\$30.89
30/09/2021	250	\$0.24195514	\$60.49	\$0.00	\$60.49
<b>Total</b>			<b>*\$170.67</b>	<b>\$0.00</b>	<b>\$170.67</b>

\*Details of the taxable amounts are provided in your annual tax statement. You should seek independent tax advice regarding taxation matters.

## Estimated Fees and Charges

**Indirect costs of your investment: \$15.09**

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged directly to you as a fee. It is calculated by multiplying the Fund's indirect cost ratio (the ratio of the Fund's management costs to the Fund's total net assets) by your average account balance over the period. Other costs may apply that are not included in this estimate as they are not management costs-please refer to the Fund's PDS.

**Total fees you paid: \$15.09**

This approximate amount includes all the fees and costs which affected your investment during the period.

### Investment returns

This statement does not show your return on investment during the period on an individual basis, as the market price at which you executed your transactions on the ASX is not provided to BetaShares. You can calculate your individual investment return by obtaining the market price of your transactions from the broker who effected your transactions.

Information about the Fund's investment objective and the Fund's investment returns relative to the investment objective over standard time periods is available at the BetaShares website [www.betashares.com.au](http://www.betashares.com.au). Performance information is updated monthly.

The following table shows how the Fund has performed over 1 year, 5 years and since inception to 30 June 2021, the end of the Fund's most recent financial year, against the applicable index or benchmark.

	1 year	5 years	Since inception (22-Nov-2012)
YMAX	24.71%	7.44%	6.27%
S&P/ASX 20 Index	31.81%	11.34%	9.74%

Returns are calculated using net asset value per unit at the start and end of the specified period and do not reflect brokerage or the bid ask spread that investors incur when buying and selling units on the ASX. Returns are after the Fund's management costs, assume reinvestment of any distributions and do not take into account tax paid as an investor in the Fund. Returns for periods longer than one year are annualised. Past performance is not an indicator of future performance. Current performance may be higher or lower than the performance shown.

This is not a statement of returns for tax purposes. Following the end of each financial year we will send you a separate tax statement to enable you to complete your tax return.

## Resolving Complaints

If you have a complaint regarding your investment, please call BetaShares Client Services on 1300 487 577 (within Australia) or +612 9290 6888 (outside Australia) or write to:

Complaints Officer  
BetaShares Capital Ltd  
Level 11, 50 Margaret Street  
Sydney NSW 2000

If you are dissatisfied with the outcome, you can refer the complaint to the Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001 (Phone: 1800 931 678).

## Further Information

If you have any questions or require further information regarding this statement or your investment in general, please contact Link Market Services, whose contact details are on the header of this statement.



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MR MALCOLM AUBREY &  
MS TARYN NICOLE GREEN  
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VALE PARK SA 5081

<b>Name of Fund:</b>	BETASHARES AUSTRALIAN TOP 20 EQUITY YIELD MAXIMISER FUND (MANAGED FUND)
<b>Responsible Entity:</b>	BETASHARES CAPITAL LTD
<b>TFN/ABN:</b>	QUOTED
<b>Statement Period:</b>	01/01/2022 to 18/03/2022
<b>Unitholder Number:</b>	X*****0826

## EXIT STATEMENT

### Transaction Details

Date	Transaction Details	Units	Balance	Price <sup>1</sup>	Value <sup>2</sup>
01/01/2022	Opening Balance	250	250	\$7.95386000	\$1,988.47
18/03/2022	MISCELLANEOUS TRANSACTION Holding Net Movement (CHESS 510)	(250)	0		
18/03/2022	Closing Balance	0	0	\$7.93149600	\$0.00

YMAX

1. The unit price shown for the balance is the net asset value per unit for the relevant date. The statement does not show the market price at which you executed a transaction on the ASX (or the total dollar value of your transaction) as this information is not provided to BetaShares. The market price of your transaction should have been provided to you by the broker who effected your transaction.
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## Distribution Details

Period Ended	Units	Distribution Rate	Distribution	Tax Withheld	Net Distribution
31/12/2021	250	\$0.13884119	\$34.71	\$0.00	\$34.71
<b>Total</b>			<b>*\$34.71</b>	<b>\$0.00</b>	<b>\$34.71</b>

\*Details of the taxable amounts are provided in your annual tax statement. You should seek independent tax advice regarding taxation matters.

## Estimated Fees and Charges

**Indirect costs of your investment: \$3.04**

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged directly to you as a fee. It is calculated by multiplying the Fund's indirect cost ratio (the ratio of the Fund's management costs to the Fund's total net assets) by your average account balance over the period. Other costs may apply that are not included in this estimate as they are not management costs-please refer to the Fund's PDS.

**Total fees you paid: \$3.04**

This approximate amount includes all the fees and costs which affected your investment during the period.

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YMAX	24.71%	7.44%	6.27%
S&P/ASX 20 Index	31.81%	11.34%	9.74%

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 Link Market Services Limited  
 Locked Bag A14, Sydney South, NSW 1235  
 Enquiries (within Australia): 1300 303 063  
 (outside Australia): +61 1300 303 063  
 ASX Code: CHC  
 Email: charterhall@linkmarketservices.com.au  
 Website: www.linkmarketservices.com.au



**Charter Hall Limited**  
 ABN 57 113 531 150  
**Charter Hall Funds Management Limited**  
 ABN 31 082 991 786 AFSL 262861  
**As responsible entity for Charter Hall Property**  
 Trust ARSN 113 339 147

## Part A. Your details



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MR MALCOLM AUBREY &  
 MS TARYN NICOLE GREEN  
 <THE AUBREY SUPER FUND A/C>  
 53A HARRIS ROAD  
 VALE PARK SA 5081

Date: 12 September 2022  
 Reference No.: X\*\*\*\*\*0826

## Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

The Charter Hall Group (CHC) 2022 annual tax statement is provided to help you complete your 2022 Australian income tax return, assuming you are an Australian resident individual for the entire year ended 30 June 2022, however you should seek your own taxation advice.

Charter Hall Group is a stapled entity comprising Charter Hall Property Trust ("Trust") and Charter Hall Limited ("Company"). The income relating to total distributions in respect of Charter Hall Group stapled securities for the year ended 30 June 2022 is as follows.

### Part B: Summary of 2022 tax return (supplementary section) items for a resident individual

Non-Australian residents should seek independent Australian tax advice.

Item	Amount	Tax return label
Franked dividend from company	\$128.24	11T
Franking credit from company	\$54.96	11U
Share of net income from trusts, less net capital gains, foreign income and franked distributions - primary production income	\$0.81	13L
Share of net income from trusts, less net capital gains, foreign income and franked distributions - non-primary production income	\$61.97	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld	\$0.00	13R
Net capital gain	\$118.02	18A
Total current year capital gains	\$203.83	18H
Credit for foreign resident capital gains withholding amounts	\$0.00	18X
CFC Income	\$0.00	19K
Assessable foreign source income	\$0.00	20E
Other net foreign source income	\$0.00	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.00	20O

\*To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or the Guide to foreign tax offset rules 2022.

### Part B: Capital gains tax information – Additional information for item 18

	Amount	
Capital gains - discounted method	\$171.62	(gross amount)
Capital gains - other method	\$32.21	
<b>Total current year capital gains</b>	<b>\$203.83</b>	

Part C: Components of attribution

	Cash Distributions	Tax paid or Franking credit (gross up)	Attributable amount
<b>Australian Income</b>			
Interest (subject to non - resident withholding tax)			\$0.00
Interest (not subject to non - resident withholding tax)			\$0.00
Dividends - unfranked amount declared to be CFI			\$0.00
Dividends - unfranked amount not declared to be CFI			\$0.00
Other assessable Australian income (Other)			\$45.46
Other assessable Australian income (NCMI)			\$14.99
Other assessable Australian income (Excluded from NCMI)			\$0.00
Other assessable Australian income (NCMI –Non- Primary production)			\$0.00
Other assessable Australian income (CBMI)			\$1.52
<b>Non-primary production income</b>			<b>\$61.97</b>
NCMI - Primary production			\$0.81
<b>Primary production income</b>			<b>\$0.81</b>
<b>Dividends - Franked amount</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Gains</b>			
Capital gains – Discounted method TAP (Other)			\$56.98
Capital gains – Discounted method TAP (NCMI)			\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)			\$0.00
Capital gains – Discounted method TAP (CBMI)			\$0.00
Capital gains - Discounted method NTAP			\$28.83
Taxable foreign capital gains - Discounted method		\$0.00	\$0.00
Capital gains – Other method TAP (Other)			\$14.47
Capital gains – Other method TAP (NCMI)			\$0.00
Capital gains – Other method TAP (Excluded from NCMI)			\$0.00
Capital gains – Other method TAP (CBMI)			\$0.00
Capital gains - Other method NTAP			\$17.74
Taxable foreign capital gains - Other method		\$0.00	\$0.00
<b>Net Capital Gains</b>		<b>\$0.00</b>	<b>\$118.02</b>
AMIT CGT gross up amount			\$85.81
Other capital gains distribution			
<b>Total current year capital gains</b>		<b>\$0.00</b>	<b>\$203.83</b>
<b>Foreign Income</b>			
Other net foreign source income		\$0.00	\$0.00
<b>Assessable foreign source income</b>		<b>\$0.00</b>	<b>\$0.00</b>
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income			\$0.00
<b>Total foreign income</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income			\$0.00
Non-assessable non-exempt amount			\$0.00
Other non-attributable amounts			\$0.00
<b>Total Non-Assessable amounts</b>			<b>\$0.00</b>
<b>Gross Cash Distribution</b>	\$180.80		
Less: Withholding tax	\$0.00		
<b>Net Cash Distribution</b>	<b>\$180.80</b>		

Part D: Tax offsets

Tax offsets	Amount
Franking credit tax offset from Australian resident companies	\$0.00
Foreign income tax offset - Other net foreign source income	\$0.00
<b>Total tax offsets</b>	<b>\$0.00</b>

Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments

AMIT cost base net amount - excess (decrease cost base)	Amount
AMIT cost base net amount - shortfall (increase cost base)	\$85.81

2023 Dividend Tax Return Amounts

	Dividends	Franking Credit
<b>Dividend income</b>		
Franked dividend	\$73.60	\$31.54
Unfranked dividend	\$0.00	\$0.00
<b>Total Dividend</b>	<b>\$73.60</b>	<b>\$31.54</b>

For an Australian resident individual, dividends are generally assessable on a 'receipts basis'. The Company dividend paid on 31 August 2022 should therefore be included in your 2023 income tax return.

Charter Hall has prepared a Tax Guide to assist you in completing your 2022 Tax return.  
This guide can be found at <https://www.charterhall.com.au/taxationguide>

Please retain this statement for income tax purposes





APA Group Limited ACN 091 344 704  
AFSL 239927  
APA Infrastructure Trust ARSN 091 678 778  
APA Investment Trust ARSN 115 585 441  
APA Group

All Registry communications to:  
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Website: www.linkmarketservices.com.au



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MR MALCOLM AUBREY &  
MS TARYN NICOLE GREEN  
<THE AUBREY SUPER FUND A/C>  
53A HARRIS ROAD  
VALE PARK SA 5081

Reference No: X\*\*\*\*\*0826

**ANNUAL TAX STATEMENT**  
**\*PERIOD 1 JULY 2021 TO 30 JUNE 2022**

ITEM	AMOUNT	INDIVIDUAL TAX RETURN LABEL
<b>APA Infrastructure Trust (APA Infra)</b>		
APA Infra Unfranked Dividend	\$0.00	11S
APA Infra Franked Dividend	\$125.70	11T
APA Infra Tax Deferred	\$390.84	
APA Infra Gross Distribution	\$516.54	
APA Infra Withholding Tax Deducted	\$0.00	11V
APA Infra Franking Credit	\$53.87	11U
<b>APA Investment Trust (APA Invest)</b>		
APA Invest Trust Distribution / Interest Income	\$32.98	13U
APA Invest Tax Deferred	\$136.59	
APA Invest Gross Distribution	\$169.57	
APA Invest Withholding Tax Deducted	\$0.00	13R

\*Distributions applicable to the period were paid on 15 September 2021, 17 March 2022 and 14 September 2022.

Any unfranked or franked dividend paid by APA Infrastructure Trust, together with the franking credit, should be included in your tax return as assessable income. Any trust distribution from APA Investment Trust should be included in your tax return as non-primary production income from partnerships & trusts. Any tax deferred component will reduce the cost base of your security for capital gains tax purposes.

The Tax Return Label applies to the Australian Taxation Office's 2022 Tax return for individuals and Tax return for individuals (supplementary section).

This Annual Tax Statement is provided to assist you in preparing your income tax return for the year ended 30 June 2022 and should be used in conjunction with the enclosed 2022 Tax Return Guide. It is not intended to act as advice in respect of your particular circumstances. If you are in doubt as to your tax position you should seek professional advice. Any taxation details provided on previous distribution statements should now be ignored.

If you did not quote your Tax File Number for your investment, withholding tax was deducted from your distribution entitlements during the year. Withholding tax has also been deducted on the relevant components, if you are a non-resident. The withholding tax deducted may be available as an offset against your tax liability. All distributions are in Australian dollars.

You may update your details by visiting the Link Market Services Limited website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au).

Please retain in a safe place as a charge may be levied for replacement.



## APA GROUP 2022 TAX RETURN GUIDE

This guide has been prepared to assist you in completing your income tax return for the year ended 30 June 2022 using your APA Group Annual Tax Statement.

This guide is not intended to be, and should not be relied upon as, personal taxation or financial advice.

Since every person's circumstances are different we have made a number of general assumptions which may, or may not, be applicable to you. Where you require help relating to your particular tax position you should refer to the Australian Taxation Office or seek independent taxation advice.

The general assumptions made in preparing this Guide include that you are:

- an individual securityholder;
- a resident of Australia for income tax purposes;
- holding your APA Group stapled securities for investment purposes rather than for resale at a profit and the Capital Gains Tax (CGT) provisions apply to you; and
- using the "Tax return for individuals 2022" and "Tax return for individuals (supplementary section) 2022" to complete your income tax return.

APA Group is a "stapled security" listed on the ASX consisting of units in APA Infrastructure Trust (**APA Infra**) (formerly Australian Pipeline Trust (APT)) and units in APA Investment Trust (**APA Invest**) (formerly APT Investment Trust (APTIT)). These units can only be traded together. For tax purposes APA Infra is a Division 6C "public trading" trust, which is taxed as if it were a company while APA Invest is a Division 6 "pass through" trust.

The APA Group Annual Tax Statement provides details of the dividends and trust distributions to which you are entitled and these amounts should be used in preparing your 2022 income tax return. For tax purposes the APA Infra dividends and APA Invest trust distributions must be separately disclosed in your income tax return.

Below is a table showing the 2022 APA Group Annual Tax Statement components on a cents per security basis (cps).

### APA Infrastructure Trust (APA Infra) Dividends

For an individual Australian resident taxpayer, dividends together with franking credits from APA Infra are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes the APA Infra dividends paid to you in March 2022.

Amounts shown as **Unfranked Dividends** from APA Infra on the Annual Tax Statement should be included at **Item 11S** on the Tax return for individuals 2022.

Amounts shown as **Franked Dividends** from APA Infra should be included at **Item 11T** on the Tax return for individuals 2022.

Amounts shown as **APA Infra Franking Credit** should be included at **Item 11U** on the Tax return for individuals 2022. You should receive a tax offset for this amount when your tax return is assessed.

Where you have not provided your Tax File Number, income tax has been withheld from all unfranked dividends and tax deferred amounts paid to you by APA Infra at a rate of 47%. This should be claimed as a credit in your income tax return by including the amount disclosed on the Annual Tax Statement at **Item 11V** on the Tax return for individuals 2022.

### APA Group Annual Tax Statement 2022

APA Distribution Statement Component	Record Date 30 June 2021 Payment Date 15 September 2021 (cps)	Record Date 31 December 2021 Payment Date 17 March 2022 (cps)	Record Date 30 June 2022 Payment Date 14 September 2022 (cps)
APA Infra Unfranked Dividend	0.0	0.0	^
APA Infra Franked Dividend	0.0	9.43	^
APA Infra Tax Deferred	18.6305	10.69	^
APA Invest Trust Distribution	*	1.33	1.1443
APA Invest Tax Deferred	6.6963	3.55	^
<b>Amount in APA Group 2022 Tax Statement</b>	<b>25.3268</b>	<b>25.0</b>	<b>1.1443</b>
APA Infra Franking Credit	0.0	4.0414	^

\* component recognised in the 2021 Annual Tax Statement

^ component to be recognised in the 2023 Annual Tax Statement

### **APA Infrastructure Trust (APA Infra) & APA Investment Trust (APA Invest) Tax Deferred**

Your APA Group Annual Tax Statement includes tax deferred amounts in respect of your gross cash distribution from both APA Infra and APA Invest. Tax deferred amounts are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes tax deferred distributions paid to you in September 2021 and March 2022.

The APA Infra tax deferred amount represents a return of capital by APA Infra.

The APA Invest tax deferred amount has arisen because the gross cash distribution from APA Invest exceeds the taxable income of APA Invest.

The tax deferred amount is not immediately taxable but will reduce the CGT cost base of the units held by you. Once the tax deferred distributions reduce your CGT cost base to nil, any additional tax deferred distributions will give rise to an immediate capital gain. However this gain may be reduced on account of the CGT 50% discount where units have been held for more than 12 months.

### **APA Investment Trust (APA Invest) Trust Distribution**

For tax purposes the cash distribution from APA Invest comprises taxable trust income. For an individual Australian resident taxpayer, the taxable trust income from APA Invest is recognised for tax purposes on a present entitlement (at record date) and not on a receipts basis.

Your APA Group Annual Tax Statement includes the APA Invest taxable trust income distributions paid to you in March 2022 and September 2022.

### **Taxable Income**

Under the tax legislation, as a unitholder of APA Invest, you are subject to tax on your proportionate share of the "net income" of APA Invest which includes interest and other income.

Amounts shown as Trust Distribution from APA Invest on the Annual Tax Statement should be included at **Item 13U** on the Tax return for individuals (supplementary section) 2022 and represent your share of the "net income" of APA Invest for 2022.

Where you have not provided your Tax File Number, income tax has been withheld from all Trust Distributions and tax deferred amounts paid to you by APA Invest at a rate of 47%. This should be claimed as a credit in your income tax return by including the amount disclosed on the Annual Tax Statement at **Item 13R** on the Tax return for individuals (supplementary section) 2022.

### **Disposal of Your Stapled Securities**

The following summary will help you to determine whether you have any liability for CGT if you have sold your stapled securities. You should however obtain your own independent tax advice where you have sold stapled securities.

For tax purposes the sale of an APA Group stapled security is treated as a disposal of a unit in APA Infra and a unit in APA Invest. Upon disposal of an APA Group stapled security, you will realise a capital gain if the consideration you receive exceeds the CGT cost base of the APA Infra and APA Invest units.

### **Cost Base of Units**

Generally the cost base of your units is the amount you paid for them including the incidental costs of acquisition and disposal. The cost base will be reduced by any tax deferred distributions or capital returns previously made in respect of the units. Details of tax deferred distributions and previous capital returns are available from the "apa group distributions" section of the Investors tab on the APA Group website [apa.com.au](http://apa.com.au).

For capital gains tax purposes, the cost of each APA Group stapled security and the consideration received on disposal of each APA Group stapled security will need to be apportioned between the unit in APA Infra and the unit in APA Invest on a reasonable basis. One possible method of apportionment is on the basis of an estimate of the relative net assets of APA Infra and APA Invest at the time you acquired your units. Details of relative net assets for APA Infra and APA Invest are available from the "tax information" section of the Investors tab on the APA Group website [apa.com.au](http://apa.com.au).

### **Calculation of Capital Gain/Loss**

Your capital gain or capital loss from the disposal of your APA Group stapled securities may be ascertained as follows:

- **Capital Gains** – A taxable capital gain is calculated as the excess of the sale proceeds received over the cost base of the APA Group stapled securities.
- **Discount Capital Gains** – Where the APA Group stapled securities have been held for more than 12 months, you may choose to reduce your taxable capital gain by the CGT discount of 50% for individuals.
- **Capital Loss** – A capital loss will comprise the excess of the reduced cost base of the APA Group stapled securities over the sale proceeds received.

For information on your APA Group holding please contact Link Market Services Limited on 1800 992 312.

For information on how to complete your tax return please seek professional taxation advice or consult with your financial adviser.



# Rural Funds Group

ASX:  
RFF

Rural Funds Group Stapled Securities Fully Paid (ASX:RFF)  
incorporating Rural Funds Trust (ARSN 112 951 578) and RF Active (ARSN 168 740 805)

Managed by:



Managing good assets with good people



047\_14149\_5193

MR MALCOLM AUBREY &  
MS TARYN NICOLE GREEN  
<THE AUBREY SUPER FUND A/C>  
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VALE PARK SA 5081

Rural Funds Management Ltd  
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W [www.ruralfunds.com.au](http://www.ruralfunds.com.au)

## Rural Funds Group Stapled Securities Fully Paid

Reference Number: S00033722362

Unitholder Name: MR MALCOLM AUBREY & MS TARYN NICOLE GREEN

### Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

This statement assumes that you are an Australian resident individual unitholder. We recommend that if this is not applicable or your situation is unusual or complex that you seek professional advice.

#### Summary of 2022 Tax Return (supplementary section) Items

Tax Return (supplementary section)	Amount (\$) <sup>1</sup>	Tax Return Label
Share of non-primary production (NPP) income	158.07	13U
NPP income - Franked distributions from trusts <sup>2</sup>	0.00	13C
Other deductions relating to NPP distributions	0.00	13Y
Share of franking credit from franked dividends	0.00	13Q
Share of credit for TFN amounts withheld	0.00	13R
Share of credit for non-resident withholding amounts withheld	0.00	13A
Total current year capital gains	1.42	18H
Net capital gain	1.42	18A
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Foreign income tax offsets <sup>3</sup>	0.00	20O
Australian Franking Credit from New Zealand Franking Company	0.00	20F

Please see reverse for detailed components of the distribution.



## Components of Distribution

	Cash Distribution (\$)	Tax Paid/Offsets (\$) (E)	Attribution Amount (\$)
<b>Australian Income</b>			
Dividends – Unfranked	122.59		122.59
Conduit Foreign Income	0.00		0.00
Interest	0.00		0.00
Other income	0.00		0.00
Clean Building MIT Income	0.00		0.00
NCMI – Non primary production	35.48		35.48
Excluded from NCMI – Non primary production	0.00		0.00
<b>Non-Primary Production Income (A)</b>	<b>158.07</b>		<b>158.07</b>
<b>Dividends: Franked amount (Franked Dist) (X)</b>	<b>0.00</b>	0.00	0.00
<b>Capital Gains</b>			
Discounted capital gain (TAP)	0.00	0.00	0.00
Discounted capital gain (NTAP)	0.00	0.00	0.00
Capital gains – Other method (TAP)	1.42	0.00	1.42
Capital gains – Other method (NTAP)	0.00	0.00	0.00
NCMI capital Gains	0.00		
Excluded from NCMI capital gains	0.00		
<b>Net Capital Gain</b>	<b>1.42</b>	<b>0.00</b>	<b>1.42</b>
<b>AMIT CGT Gross up amount</b>			<b>0.00</b>
<b>Other capital gains distribution</b>	<b>0.00</b>		
<b>Total current year capital gains (C)</b>	<b>1.42</b>		<b>1.42</b>
<b>Foreign Income</b>			
Assessable foreign source income	0.00	0.00	0.00
Australian Franking Credit from NZ Company	0.00	0.00	0.00
<b>Total foreign income (D)</b>	<b>0.00</b>	<b>0.00</b>	
<b>Cash Distribution Sub Total (A+X+C+D)</b>	<b>159.49</b>		
<b>Other Non-Assessable Amounts</b>			
Net exempted amounts	0.00		
Non-assessable non-exempt amounts (F)	0.00		
Other non-attributable amounts	101.07		
<b>Gross Cash Distribution (G)</b>	<b>260.56</b>		
<b>Attribution Managed Investment Trust (AMIT) cost base adjustments</b>			
AMIT cost base net amount – excess (decrease)	101.07		
AMIT cost base net amount – shortfall (increase)	0.00		
<b>Other amounts deducted from trust distributions</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax	0.00		
Less: Other expenses	0.00		
<b>Net Cash Distribution</b>	<b>260.56</b>		

**Notes:**

1. All amounts are in Australian dollars and withholding tax has been deducted where applicable.
2. Trustees may choose to show the franked distributions at label 13C rather than at label 13U.
3. If your total foreign income tax offset from all sources for the year is \$1,000 or less, then you can claim this amount in full. Otherwise, you will need to refer to the publication Guide To Foreign Income Tax Offset Rules (NAT 72923) to work out your entitlement.

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**