



Australian Pipeline Ltd ACN 091 344 704  
AFSL 239927  
Australian Pipeline Trust ARSN 091 678 778  
APT Investment Trust ARSN 115 585 441  
APA Group

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW 1235  
Telephone : +61 1800 992 312  
ASX Code: APA  
Email: [apagroup@linkmarketservices.com.au](mailto:apagroup@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)



035 020083

MS MARILYN ELIZABETH NAYLOR &  
MR ROBERT WILLIAM NAYLOR  
<MARILYN NAYLOR S/F A/C>  
16 SUVLA STREET  
BALMORAL QLD 4171

Reference No: X00066714284

**ANNUAL TAX STATEMENT**  
**\*PERIOD 1 JULY 2018 TO 30 JUNE 2019**

ITEM	AMOUNT	INDIVIDUAL TAX RETURN LABEL
APT Unfranked Dividend	\$34.23	11S
APT Franked Dividend	\$276.57	11T
APT Tax Deferred	\$263.14	
APT Gross Distribution	\$573.94	
APT Withholding Tax Deducted	\$0.00	11V
APT Franking Credit	\$118.53	11U
APTIT Trust Distribution / Interest Income	\$89.99	13U
APTIT Tax Deferred	\$97.43	
APTIT Gross Distribution	\$187.42	
APTIT Withholding Tax Deducted	\$0.00	13R

\*Distributions applicable to the period were paid on 12 September 2018, 13 March 2019 and 11 September 2019.

Any unfranked or franked dividend paid by APT, together with the franking credit, should be included in your tax return as assessable income. Any trust distribution from APTIT 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 2019 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 2019 and should be used in conjunction with the enclosed 2019 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. 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.

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## APA GROUP 2019 TAX RETURN GUIDE

This guide has been prepared to assist you in completing your income tax return for the year ended 30 June 2019 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 2019" and "Tax return for individuals (supplementary section) 2019" to complete your income tax return.

APA Group is a "stapled security" listed on the ASX consisting of units in Australian Pipeline Trust (APT) and units in APT Investment Trust (APTIT). These units can only be traded together. For tax purposes APT is a Division 6C "public trading" trust, which is taxed as if it were a company while APTIT 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 2019 income tax return. For tax purposes the APT dividends and APTIT trust distributions must be separately disclosed in your income tax return.

Below is a table showing the 2019 APA Group Annual Tax Statement components on a cents per security basis (cps).

### APA Group Annual Tax Statement 2019

APA Distribution Statement Component	Record Date 29 June 2018 Payment Date 12 September 2018 (cps)	Record Date 31 December 2018 Payment Date 13 March 2019 (cps)	Record Date 28 June 2019 Payment Date 11 September 2019 (cps)
APT Unfranked Dividend	0.0	2.0300	^
APT Franked Dividend	8.9340	7.4700	^
APT Tax Deferred	9.0274	6.5800	^
APTIT Trust Distribution	*	2.9700	2.3678
APTIT Tax Deferred	3.3286	2.4500	^
<b>Amount in APA Group 2019 Tax Statement</b>	<b>21.29</b>	<b>21.50</b>	<b>2.3678</b>
APT Franking Credit	3.829	3.2014	^

\* component recognised in the 2018 Annual Tax Statement

^ component recognised in the 2020 Annual Tax Statement

### APT Dividends

For an individual Australian resident taxpayer, dividends together with franking credits from APT are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes the APT dividends paid to you in September 2018 and March 2019.

Amounts shown as **Unfranked Dividends** from APT on the Annual Tax Statement should be included at **Item 11S** on the Tax return for individuals 2019.

Amounts shown as **Franked Dividends** from APT should be included at **Item 11T** on the Tax return for individuals 2019.

Amounts shown as **APT Franking Credit** should be included at **Item 11U** on the Tax return for individuals 2019. 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 APT 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 2019.

### APT & APTIT Tax Deferred

Your APA Group Annual Tax Statement includes tax deferred amounts in respect of your gross cash distribution from both APT and APTIT. 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 2018 and March 2019.

The APT tax deferred amount represents a return of capital by APT.

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



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## Distribution Statement



035 021312

MS MARILYN ELIZABETH NAYLOR &  
MR ROBERT WILLIAM NAYLOR  
<MARILYN NAYLOR S/F A/C>  
16 SUVLA STREET  
BALMORAL QLD 4171

Payment date: 12 September 2018

Record date: 29 June 2018

Reference No: X00066714284

TFN/ABN RECEIVED AND RECORDED

Distribution details for the period 1 January 2018 to 30 June 2018

Stapled Security Component	Securities	Distribution per Security	Unfranked Dividend	Franked Dividend	Tax Deferred Distribution	Trust Distribution /Interest	Gross Amount	Franking Credit
APT component								
2019 tax year	1,686	\$0.179614	\$0.00	\$150.63	\$152.20	\$0.00	\$302.83	\$64.56
APTIT component								
2018 tax year	1,686	\$0.027100	\$0.00	\$0.00	\$0.00	\$45.69	\$45.69	\$0.00
2019 tax year		\$0.033286	\$0.00	\$0.00	\$56.12	\$0.00	\$56.12	\$0.00
Total	1,686	\$0.240000	\$0.00	\$150.63	\$208.32	\$45.69	\$404.64	\$64.56
Net Amount:							\$404.64	

### DISTRIBUTION REMITTED TO:

MACQUARIE BANK  
1 SHELLEY STREET  
SYDNEY NSW 2000  
MARILYN ELIZABETH NAYLOR & ROBER  
BSB: 182-512 ACC: \*\*\*\*\*9998  
DIRECT CREDIT REFERENCE NO.: 001218915939

Any unfranked or franked dividend paid by APT, together with the franking credit should be included in your tax return as assessable income. The franked portion of the APT dividend is 8.9340 cents. The franking percentage of the APT dividend is 100% franked at the company tax rate of 30%. Any trust distribution from APTIT should be included in your tax return as non-primary production income from partnerships & trusts. Any tax deferred return component will reduce the cost base of your security for capital gains tax purposes.

APA Group has provided a notice for the purpose of subdivision 12-H of the Taxation Administration Act 1953, on the Distribution details page of the website [www.apa.com.au](http://www.apa.com.au). If you have any queries regarding taxation issues, please consult your tax advisor.

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## Distribution Statement



035 020773

MS MARILYN ELIZABETH NAYLOR &  
MR ROBERT WILLIAM NAYLOR  
<MARILYN NAYLOR S/F A/C>  
16 SUVLA STREET  
BALMORAL QLD 4171

**Payment date:** 13 March 2019  
**Record date:** 31 December 2018  
**Reference No:** X00066714284  
TFN/ABN RECEIVED AND RECORDED

Distribution details for the period 1 July 2018 to 31 December 2018

Stapled Security Component	Securities	Distribution per Security	Unfranked Dividend	Franked Dividend	Tax Deferred Distribution	Trust Distribution /Interest	Gross Amount	Franking Credit
APT component 2019 tax year	1,686	\$0.160800	\$34.23	\$125.94	\$110.94	\$0.00	\$271.11	\$53.97
APTIT component 2019 tax year	1,686	\$0.054200	\$0.00	\$0.00	\$41.31	\$50.07	\$91.38	\$0.00
<b>Total</b>	<b>1,686</b>	<b>\$0.215000</b>	<b>\$34.23</b>	<b>\$125.94</b>	<b>\$152.25</b>	<b>\$50.07</b>	<b>\$362.49</b>	<b>\$53.97</b>
<b>Net Amount:</b>							<b>\$362.49</b>	

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1 SHELLEY STREET  
SYDNEY NSW 2000  
MARILYN ELIZABETH NAYLOR & ROBER  
BSB: 182-512 ACC: \*\*\*\*\*9998  
DIRECT CREDIT REFERENCE NO.: 001225037381

Any unfranked or franked dividend paid by APT, together with the franking credit should be included in your tax return as assessable income. The franked portion of the APT dividend is 7.4700 cents. The franking percentage of the APT dividend is 78.6% franked at the company tax rate of 30%. Any trust distribution from APTIT should be included in your tax return as non-primary production income from partnerships & trusts. Any tax deferred return component will reduce the cost base of your security for capital gains tax purposes. A tax statement detailing the tax components is issued annually after the financial year end.

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## Distribution Statement



035 020083

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MR ROBERT WILLIAM NAYLOR  
<MARILYN NAYLOR S/F A/C>  
16 SUVLA STREET  
BALMORAL QLD 4171

**Payment date:** 11 September 2019  
**Record date:** 28 June 2019  
**Reference No:** X00066714284  
TFN/ABN RECEIVED AND RECORDED

Distribution details for the period 1 January 2019 to 30 June 2019

Stapled Security Component	Securities	Distribution per Security	Franked Dividend	Tax Deferred Distribution	Trust Distribution /Interest	Gross Amount	Franking Credit
<b>APT component</b>							
2020 tax year	1,686	\$0.189691	\$143.84	\$175.98	\$0.00	\$319.82	\$61.65
<b>APTIT component</b>							
2019 tax year	1,686	\$0.023678	\$0.00	\$0.00	\$39.92	\$39.92	\$0.00
2020 tax year		\$0.041631	\$0.00	\$70.19	\$0.00	\$70.19	\$0.00
<b>Total</b>	<b>1,686</b>	<b>\$0.255000</b>	<b>\$143.84</b>	<b>\$246.17</b>	<b>\$39.92</b>	<b>\$429.93</b>	<b>\$61.65</b>
<b>Net Amount:</b>						<b>\$429.93</b>	

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1 SHELLEY STREET  
SYDNEY NSW 2000  
MARILYN ELIZABETH NAYLOR & ROBER  
BSB: 182-512 ACC: \*\*\*\*\*9998  
DIRECT CREDIT REFERENCE NO.: 001231670637

Any unfranked or franked dividend paid by APT, together with the franking credit should be included in your tax return as assessable income. The franked portion of the APT dividend is 8.5315 cents. The franking percentage of the APT dividend is 100% franked at the company tax rate of 30%. Any trust distribution from APTIT should be included in your tax return as non-primary production income from partnerships & trusts. Any tax deferred return component will reduce the cost base of your security for capital gains tax purposes. A tax statement detailing the tax components is issued annually after the financial year end.

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