



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
Website: www.linkmarketservices.com.au

Distribution Statement



013 006223

MOORE SUPER CO PTY LTD
<FRANK AND JOAN MOORE SF A/C>
PO BOX 1777
WOLLONGONG DC NSW 2500

Payment date: 15 September 2021
Record date: 30 June 2021
Reference No: X*****2465

TFN/ABN RECEIVED AND RECORDED

Distribution details for the period 1 January 2021 to 30 June 2021

Stapled Security Component	Securities	Distribution per Security	Unfranked Dividend	Franked Dividend	Tax Deferred Distribution	Trust Distribution /Interest	Gross Amount	Franking Credit
APT component								
2022 tax year	1,510	\$0.186305	\$0.00	\$0.00	\$281.32	\$0.00	\$281.32	\$0.00
APTIT component								
2021 tax year	1,510	\$0.016732	\$0.00	\$0.00	\$0.00	\$25.27	\$25.27	\$0.00
2022 tax year	1,510	\$0.066963	\$0.00	\$0.00	\$101.11	\$0.00	\$101.11	\$0.00
Total	1,510	\$0.270000	\$0.00	\$0.00	\$382.43	\$25.27	\$407.70	\$0.00
Net Amount:							\$407.70	

DISTRIBUTION REMITTED TO:

MACQUARIE BANK
1 SHELLEY STREET
SYDNEY NSW 2000
MOORE SUPER CO PTY LTD ATF FRANK
BSB: 182-512 ACC: *****7231
DIRECT CREDIT REFERENCE NO.: 001263764736

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. If you have any queries regarding taxation issues, please consult your tax advisor.

You may update your details by visiting the Link Market Services Limited website at www.linkmarketservices.com.au.

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



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ANNUAL TAX STATEMENT
***PERIOD 1 JULY 2020 TO 30 JUNE 2021**

ITEM	AMOUNT	INDIVIDUAL TAX RETURN LABEL
APT Unfranked Dividend	\$0.00	11S
APT Franked Dividend	\$0.00	11T
APT Tax Deferred	\$0.00	
APT Gross Distribution	\$0.00	
APT Withholding Tax Deducted	\$0.00	11V
APT Franking Credit	\$0.00	11U
APTIT Trust Distribution / Interest Income	\$25.27	13U
APTIT Tax Deferred	\$0.00	
APTIT Gross Distribution	\$25.27	
APTIT Withholding Tax Deducted	\$0.00	13R

*Distributions applicable to the period were paid on 16 September 2020, 17 March 2021 and 15 September 2021.

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 2021 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 2021 and should be used in conjunction with the enclosed 2021 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.

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

APA GROUP 2021 TAX RETURN GUIDE

This guide has been prepared to assist you in completing your income tax return for the year ended 30 June 2021 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 2021" and "Tax return for individuals (supplementary section) 2021" 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 2021 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 2021 APA Group Annual Tax Statement components on a cents per security basis (cps).

APA Group Annual Tax Statement 2021

APA Distribution Statement Component	Record Date 30 June 2020 Payment Date 16 September 2020 (cps)	Record Date 31 December 2020 Payment Date 17 March 2021 (cps)	Record Date 30 June 2021 Payment Date 15 September 2021 (cps)
APT Unfranked Dividend	0.0	0.0	^
APT Franked Dividend	8.5318	0.0	^
APT Tax Deferred	11.7407	16.2900	^
APTIT Trust Distribution	*	1.9700	1.6732
APTIT Tax Deferred	4.6523	5.7400	^
Amount in APA Group 2021 Tax Statement	24.9248	24.0	1.6732
APT Franking Credit	3.6565	0.0	^

* component recognised in the 2020 Annual Tax Statement

^ component recognised in the 2022 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 2020.

Amounts shown as **Unfranked Dividends** from APT on the Annual Tax Statement should be included at **Item 11S** on the Tax return for individuals 2021.

Amounts shown as **Franked Dividends** from APT should be included at **Item 11T** on the Tax return for individuals 2021.

Amounts shown as **APT Franking Credit** should be included at **Item 11U** on the Tax return for individuals 2021. 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 2021.

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 2020 and March 2021.

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.