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ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2022

The following tax return items are valid for Australian resident individual unitholders only.

PART A - SUMMARY OF 2022 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS

Item	Tax Return Label	Amount
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$134.76
Franked distributions from trusts	13C	\$2,767.22
Share of franking credits from franked dividends	13Q	\$854.12
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$0.00
Total current year capital gains	18H	\$0.00
Assessable foreign source income	20E	\$13.26
Other net foreign source income	20M	\$13.26
Foreign income tax offset	20O	\$0.01

PART B - COMPONENTS OF ATTRIBUTION

Item	Cash Distribution	Tax Paid/Offsets	Attribution
Australian Income			
Unfranked distributions	\$50.21		\$38.53
Unfranked CFI distributions	\$70.20		\$70.36
Interest - subject to non resident WHT	\$6.62		\$16.78
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income - clean building MIT income	\$0.00		\$0.00
Other income - excluded from NCMI	\$0.00		\$0.00
Other income - NCMI	\$0.25		\$0.91
Other income	\$20.90		\$8.18
Non primary production income	\$148.18		\$134.76
Franked distributions	\$1,910.01	\$854.12	\$2,767.22
Capital Gains			
Discounted capital gains TAP - clean building MIT income	\$0.00		\$0.00
Discounted capital gains TAP - excluded from NCMI	\$0.00		\$0.00
Discounted capital gains TAP - NCMI	\$0.00		\$0.00
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$0.00		\$0.00
Capital gains - other method TAP - clean building MIT income	\$0.00		\$0.00
Capital gains - other method TAP - excluded from NCMI	\$0.00		\$0.00
Capital gains - other method TAP - NCMI	\$0.00		\$0.00
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00		\$0.00
Net capital gain	\$0.00		\$0.00
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		\$0.00
Total current year capital gains	\$0.00		\$0.00
Foreign Income			
Assessable foreign source income	\$13.21	\$0.01	\$13.26
Other Non-assessable Amounts			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		\$0.00
Other non-attributable amounts	\$0.00		\$0.00
Gross Amount	\$2,071.40		\$2,915.24
AMIT cost base net amount - excess (reduce cost base)			\$10.28
AMIT cost base net amount - shortfall (increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		\$0.00
Less non-resident withholding tax			\$0.00
- Interest / dividend amounts withheld	\$0.00		\$0.00
- Fund payment amounts withheld	\$0.00		\$0.00
Net Cash Distribution	\$2,071.40		

Unitholder notice

AMMA tax statement glossary 30 June 2022

We have prepared this glossary to assist individual taxpayers to understand key terms and phrases on their Attribution Managed investment trust Member Annual (AMMA) statement.

This information is not a substitute for professional tax advice. We recommend you seek professional tax advice before completing your tax return.

General terms

Term	Description
AMMA statement	The Attribution Managed investment trust Member Annual (AMMA) statement provides attribution, cash distribution and cost base adjustment information for your income tax return.
Attribution	Your share of the income of the fund that has been attributed to you for the financial year.
Cash distribution	The amount that the fund has paid you in cash during the financial year.

Australian income

Term	Description
Franked distributions	Your share of franked distributions. Your share of franking credits in relation to franked distributions is provided in the Tax Paid/Offset column. Franking credit is included in the attributed franked distributions that form part of assessable income in your tax return. You may be entitled to tax offsets to reduce your income tax payable or receive a refund from the ATO.
Unfranked distributions	No franking credits are attached to these distributions.
Unfranked Conduit Foreign Income (CFI) distributions	If you are an Australian resident for tax purposes you need to declare this amount in your assessable income as unfranked distributions. No franking credits are attached to these distributions.
Interest (Subject to non-resident withholding tax)	Interest earned on amounts such as cash or fixed interest on securities held in Australia which are subject to non-resident withholding tax. If you are an Australian tax resident investor, you need to declare this amount in your assessable income as interest income.

Australian income continued

Term	Description
Interest (Not subject to non-resident withholding tax)	Interest earned on amounts such as cash or fixed interest on securities held in Australia which are not subject to non-resident withholding tax. If you are an Australian tax resident investor, you need to declare this amount in your assessable income as interest income.
Clean Building MIT Income	<p>A clean building MIT is one that:</p> <ul style="list-style-type: none"> holds one or more clean buildings, including the land in which the buildings are situated does not derive assessable income from any taxable Australian property other than from the clean buildings or assets that are reasonably incidental to those buildings. <p>A clean building MIT is allowed to hold and receive income from any assets reasonably incidental to clean buildings provided that the income received from those assets is less than 5% of the total income received from clean buildings.</p> <p>A building is a clean building if:</p> <ul style="list-style-type: none"> the construction of the building commenced on or after 1 July 2012 the building is a commercial building that is an office building, hotel or shopping centre, or a combination of these the building meets and continues to maintain at all times during the income year at least a 5 Star Green Star rating as certified by the Green Building Council of Australia or a 5.5 star energy rating as accredited by the National Australian Built Environment Rating System. <p>A building is taken to have commenced construction when the works on the lowest level, including the basement level, of the building begins. Site preparation for construction and works undertaken below the lowest level of the building such as excavation or site stabilisation works do not amount to commencement of construction.</p> <p>A concessionary rate of 10% applies to fund payments by a clean building MIT.</p>
Non-Concessional Managed Investment Trust ("MIT") Income	<p>An amount of a fund payment will be non-concessional MIT income ("NCMI") if it is attributable to income that is:</p> <ul style="list-style-type: none"> MIT cross staple arrangement income; MIT trading trust income; MIT agricultural income; MIT residential housing income. <p>These amendments apply from 1 July 2019. Transitional rules apply to appropriately protect existing arrangements from the impact of the amendments – please see the 'Excluded from NCMI' section for more details.</p> <p>To improve the integrity of the income tax law for arrangements involving stapled structures and to limit access to tax concessions for foreign investors, the managed investment trust (MIT) withholding rate on fund payments that are attributable to non-concessional MIT income has been changed to 30%.</p> <p>For more info, please refer to the ATO website for more details: www.ato.gov.au</p>

Australian income continued

Term	Description
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Excluded from NCMI / Non-NCMI	<p>'Excluded from NCMI' amounts are amounts that are attributable to income that would be NCMI but for:</p> <ul style="list-style-type: none"> • Approved economic infrastructure facility exception (see subsection 12-437(5) of Schedule 1 to the TAA 1953) • Transitional – MIT cross staple arrangement income (see section 12-440 of Schedule 1 to the TAA 1953) • Transitional – MIT trading trust income (see section 12-447 of Schedule 1 to the TAA 1953) • Transitional – MIT residential housing income (see section 12-451 of Schedule 1 to the TAA 1953) • Transitional – MIT agricultural income (see section 12-449 of Schedule 1 to the TAA 1953) <p>If the transitional rules apply, the concessional MIT withholding tax rate of 15% (for recipients in exchange of information countries) will continue to apply for the relevant transitional periods.</p>
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Other income	Any other income from Australian sources (excluding capital gains) that needs to be included in your assessable income. This includes rental income from indirect property investments.
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Capital gains

Term	Description
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Discounted capital gains Taxable Australian Property (TAP)	Gains on the disposal of investments that have been held by the fund for at least 12 months. The gains have been reduced by 50 per cent by the CGT discount. The categories Taxable Australian Property (TAP) and Non Taxable Australian Property (NTAP) do not affect the tax position of an Australian tax resident investor.
Discounted capital gains Non Taxable Australian Property (NTAP)	

Capital gains – other method TAP	Capital gains where the discount method has not been applied (such as for CGT assets held by the fund for less than 12 months). The categories TAP and NTAP do not affect the tax position of an Australian tax resident investor.
Capital gains – other method NTAP	

AMIT Capital Gains Tax (CGT) gross up amount	The additional amount that needs be added to the attribution discounted capital gains TAP and NTAP amounts to work out the gross attribution capital gain before any discount has been applied.
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Other capital gains distribution	The capital gains amounts paid to you as a cash distribution that has not been reflected in other parts of the AMMA statement.
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Foreign income

Term	Description
Assessable foreign source income	Income derived from a foreign source that needs to be included in your assessable income.

Other non-assessable amounts

Term	Description
Net exempt income	This amount is non assessable and is not required to be included in your tax return. This amount may affect your cost base calculation of your investment and has been reflected in the AMIT cost base net excess or shortfall amount.
Non-assessable non-exempt amount	This amount is non assessable and is not required to be included in your tax return. This amount may affect your cost base calculation of your units in the fund and has been reflected in the AMIT cost base net excess or shortfall amount.
Other non-attributable amounts	This is the cash distribution and other entitlements from the fund that exceed the attribution amount. This amount may affect your cost base calculation of your units in the fund and has been reflected in the AMIT cost base net excess or shortfall amount.
AMIT cost base net amount - excess	This will reduce both the cost base and the reduced cost base of your units in the fund.
AMIT cost base net amount - shortfall	This will increase both the cost base and the reduced cost base of your units in the fund.

Tax withheld

Term	Description
Tax File Number (TFN) amount withheld	If you have not provided a tax file number (TFN), withholding tax will be deducted from your distribution or attribution amount at the highest marginal rate (including any applicable levies).
Non-resident withholding tax	If you are a non-resident, withholding tax will be deducted from your distribution or attribution amount based on the rate in your country of tax residence.

If you have any questions, please contact Vanguard Client Services

Monday to Friday, 8:00am to 6:00pm (AET):

Retail investors - 1300 655 101

Financial advisers - 1300 655 205

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Reference no.: X*****7871

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Tax statement for the year ended 30 June 2022

Incorporating an AMMA statement required under the Income Tax Assessment Act 1997

Important Note – Requirement to certify tax residence

Issuers of financial products are required by law to collect certifications of client's tax residency. Our records indicate that you have not yet done this. Please visit www.linkmarketservices.com.au at your earliest convenience to complete the questionnaire.

Part B - Information for resident investors to complete their tax return

The tables on page 2 contain the information to be inserted into your tax return.

If you use a tax agent to prepare your income tax return, advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filling service.

If you use myTax to prepare your income tax return, check the pre-filled amounts against this statement and correct them if necessary.

The information provided below assumes you were a resident of Australia for income tax purposes for the whole of the financial year. Additional information provided in Part C may be required by some taxpayers when completing their tax return. Information in Parts C and D may be relevant to capital gains tax calculations on disposal of your units.

We are required to report the information shown on this statement to the Australian Taxation Office. Please retain this statement for income tax purposes.

Part B - Information for resident investors to complete their tax return

The four tables contain the information to be inserted into your tax return. They follow the structure of the *Tax Return for individuals (supplementary section) 2022*. Each line identifies a *Tax return label* to indicate where in the tax return the numbers below are to be inserted. On the tax return these labels are the white letters inside coloured boxes.

Partnerships and trusts – Non-primary production

Item	Amount	Tax return label
Share of net income from trusts	\$0.00	13U
Franked distributions from trusts	\$0.00	13C

Share of credits from income and tax offsets

Item	Amount	Tax return label
Share of franking credit from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld	\$0.00	13R

Capital Gains

Item	Amount	Tax return label
Net capital gain*	\$31.36	18A
Total current year capital gains	\$62.72	18H

Foreign Source Income and foreign assets or property

Item	Amount	Tax return label
Assessable foreign source income	\$457.23	20E
Other net foreign source income	\$457.23	20M
Foreign income tax offset**	\$74.10	20O

*You may have capital losses from the sale of your units or from other sources to offset against this amount.

**Where the foreign income tax offset amount shown is more than \$1,000 you should consult the Australian Taxation Office's *Guide to foreign income tax offset rules 2022* to determine whether you are entitled to claim the full amount.

Enquiries about this statement can be made to enquiries@vaneck.com.au.

Part C: Components of attribution

	Tax paid or Franking credit (grossed up)	Attributable amount
Australian Income		
Dividends - Unfranked amount		\$0.00
Dividends - Unfranked CFI amount		\$0.00
Interest (subject to non - resident withholding tax)		\$0.00
Interest (not subject to non - resident withholding tax)		\$0.00
NCMI		\$0.00
Excluded from NCMI		\$0.00
Clean building MIT income		\$0.00
Other income		\$0.00
Non-primary production income		\$0.00
Dividends - Franked amount	\$0.00	\$0.00
Capital Gains		
Capital gains - Discounted method TAP		\$0.00
Capital gains - Discounted method NTAP		\$31.36
Capital gains - Other method TAP		\$0.00
Capital gains - Other method NTAP		\$0.00
Net Capital Gains		\$31.36
AMIT CGT gross up amount		\$31.36
Other capital gains distribution		\$0.00
Total current year capital gains		\$62.72
Foreign Income		
Assessable foreign income	\$74.10	\$457.23
CFC income		\$0.00
Total foreign income	\$74.10	\$457.23
Other Non-Assessable Amounts		
Net exempt income		\$0.00
Non-Assessable non-exempt amount		\$0.00
Other non-attributable amounts		\$74.15
Total Non-Assessable amounts		\$74.15
Total	\$594.10	
Less: Gross-Ups	\$74.10	
Less: attributed amounts not paid in cash*	\$0.00	
Gross Cash Distribution	\$520.00	
Other deductions from Distribution		
Less: Withheld tax amount	\$0.00	
Net Cash Distribution	\$520.00	

*It is no longer a tax law requirement that amounts to be included in your tax return have to be paid to you in cash. This can give rise to a cost base adjustment. See table E on the next page.

Part D: Tax offsets

Tax offsets	Amount
Franking credit tax offset	\$0.00
Foreign income tax offset	\$74.10
Total tax offsets	\$74.10

The foreign income tax offset is split as follows:

referable to income	100%
referable to capital gains	0%
	<hr/> 100%

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

AMIT cost base net increase amount	\$0.00
AMIT cost base net decrease amount	\$74.15

Part F: Payment summary information for the year ended 30 June 2022 (for non-resident unitholders only)

Total fund payment	\$0.00
Total amounts withheld from fund payment	\$0.00

2022 Dividend Payment Summary

Payment Date	No. of Units	Dividend Payment Rate	Gross Dividend Amount	Tax Withheld	Net Dividend Amount
25/07/2022	1,300	\$0.4000	\$520.00	\$0.00	\$520.00
Total			\$520.00	\$0.00	\$520.00

Periodic statement

Your 2022 periodic or exit statement will be available online at <https://investorcentre.linkmarketservices.com.au> from around 27 September 2022. If you require a paper copy of a statement you can call +61 1300 68 38 37.

Further information

The Fund's product disclosure statement and latest available half-year and annual financial reports are accessible at <https://www.vaneck.com.au> or by calling +61 1300 68 38 37.