



12 July 2019



041

Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
111 George Street West  
BURLEIGH HEADS QLD 4220

~~21,770~~  
21,756  
→ 8.1% P.A

Investor Number: 298275

### Distribution Statement

#### Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU

This statement details the distribution for your holdings with Magellan Asset Management Limited in the above fund for the period 01 January 2019 to 30 June 2019.

#### Distribution Details

Cash Distribution Rate  
\$0.07261976

Date	Unit Balance Before Distribution	Gross Distribution(\$)	Withholding Tax(\$)*	Net Payment(\$)	Payment Method	Reinvested Units ^	Unit Balance After Distribution
30-06-2019	11,726.5887	851.58	0.00	851.58	Reinvestment	431.9233 Units @ \$1.9716	12,158.5120

3.62% yield + ? Value change

#### Investor Details

<b>Name</b> Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>	<b>TFN/ABN Quoted</b> Yes
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Note:  
 ^ Units are reinvested on the day following distribution date. Unit Balance After Distribution reflects your closing balance on distribution date plus any units to be reinvested the following day.  
 \*Tax has been deducted if you are a non-resident or where you have not advised your Tax File Number (TFN) / Australian Business Number (ABN). The withholding tax amount is calculated on the attribution amount of your distribution. The highest marginal rate of tax (plus Medicare levy) has been applied where you have not elected to advise your TFN / ABN.  
 If you have elected to receive your distribution in cash, you will receive payment into your nominated bank account within 10 business days of the date of this notice.

Should you have any questions regarding this statement please contact our Unit Registry Office on 1300 127 780 or by email [magellanfunds@mainstreamgroup.com](mailto:magellanfunds@mainstreamgroup.com).

Please send all mail correspondence to Mainstream Fund Services Pty Ltd at GPO Box 143, Sydney NSW 2001.

If you have elected not to receive a printed copy of the Annual Report for your investment, a copy of the report for the year ended 30 June 2019 will be available by 30 September 2019 on the Magellan website: [www.magellangroup.com.au](http://www.magellangroup.com.au).

If you would like to receive statements via email or receive Online Access to view your account information, please provide your contact details at the following website address: [www.magellangroup.com.au/electronic-communication/](http://www.magellangroup.com.au/electronic-communication/).



12 July 2019

Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
 111 George Street West  
 BURLEIGH HEADS QLD 4220

Investor number: 298275

**Attribution Managed Investment Trust Member Annual (AMMA) Statement**

For the year ended 30 June 2019

**Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU**

**Part A - Your Details**

You are recorded as being a Superannuation Fund  
 Tax File Number / ABN Quoted: Provided  
 Country of residence at 30 June 2019 : Australia

**Part B - Summary of 2019 Tax Return (supplementary section) Items**

	Amount	Tax return label
Non-primary production income	64.72	13U
Franked distributions from trusts	10.60	13C
Other deductions relating to distributions	0.00	13Y
Credit for foreign resident withholding amounts	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for ABN tax withheld	0.00	13P
Franking credits	4.05	13Q
Credit for TFN amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited partnership	0.00	T8K
Early stage investor	0.00	T9L
Other refundable tax offsets: Exploration credits	0.00	T11
Net capital gain	313.04	18A
Total current year capital gains	626.08	18H
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	472.21	20E
Other net foreign source income	472.21	20M
Franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets	68.99	20O

**Please retain this statement for Income Tax Purposes**

This guide has been prepared to assist you in completing your tax return for the year ending 2019. Australian tax laws are complex. You should seek your own tax advice if you have any doubts regarding your tax position. This guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office's ("ATO") instructions and publications.

Magellan Infrastructure Fund (Unhedged) (The "Fund") has elected to be/ intended to be an AMIT for the year ended 2019. The statement constitutes an Attribution Managed Investment Trust (AMIT) Member Annual Statement (AMMA Statement). Your AMMA statement includes the income attributed to you from the Fund relating to the financial year end 2019. You are required to include these amounts in your tax return for the 2019 financial year.

This AMMA statement is prepared for an Australian resident individual investor who holds units in the fund on a capital account. Both resident and non-resident unit holders should seek professional taxation advice in relation to this AMMA statement. The information reported on this AMMA statement will be provided to the ATO.

#### Part A - Your details

Part A are the details you provided and reported at the time this statement was generated.

#### Part B - Tax return information

Part B is a summary of the distribution components from your investments that are relevant for the completion of your 2019 tax return. For most investors, you can copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2019. The breakdown of the components is shown in Part C of your AMMA statement.

#### Part C - Components of attribution

This section of your AMMA Statement gives you a detailed breakdown of components attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

##### 1. Australian income

The details provide a break up of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals 2019.

##### 2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

The capital gains tax discount is generally available for gains on the disposal of investment that have been held for at least 12 months. These items show the part of the capital gains attributed to you that are eligible for the capital gains tax discount. The taxable amount are shown under the Attribution column. Resident individuals and trusts are eligible for a 50% CGT discount and resident complying superannuation funds are eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

These items are capital gains attributed to you on the disposal of investments held by the fund which are disposed of within 12 months of acquisition. No adjustment is available for the 50% CGT discount.

##### Net capital gains

This amount represents the sum of the capital gains (discounted and other methods) which have been attributed to you.

##### AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of members under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 ("ITAA" 1997), and is included in the AMIT cost base increase amount. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount- Non-taxable Australian Property (NTAP).

##### Other capital gains distribution

Other capital gains distributions is shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital Gains Discount - NTAP & TAP and Capital Gains Other - NTAP & TAP.

##### 3. Foreign income

The 'Foreign income' section includes all foreign income except foreign capital gains.

##### 4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts are not immediately assessable for income tax purposes and are therefore not included in your tax return, however they may require an adjustment to the cost base of your unit holding and will be relevant in working out your gains/losses at the time you dispose of your units in the fund.



12 July 2019

Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
111 George Street West  
BURLEIGH HEADS QLD 4220

Investor Number: 298275

**Periodic Statement**

**Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU**

This statement details your transactions in the Fund for the period 1 July 2018 to 30 June 2019

Date	Transaction	Transaction Amount (\$)	Transaction Price (\$)	Transaction Units	Unit Balance	Redemption Price (\$)	Balance (\$)
01-07-2018	Opening Balance				0.0000		
10-07-2018	Application	20,000.00	1.7270	11,580.7759	11,580.7759	1.7218	19,939.78
31-12-2018	Distribution	248.99					
01-01-2019	Reinvestment	248.99	1.7076	145.8128	11,726.5887	1.7050	19,993.83
30-06-2019	Distribution	851.58					
30-06-2019	Closing Balance				11,726.5887	1.9686	23,084.96

14 July 2020



041

 Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
 111 George Street West  
 BURLEIGH HEADS QLD 4220

Investor Number: 298275

### Distribution Statement

#### Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU

This statement details the distribution for your holdings with Magellan Asset Management Limited in the above fund for the period 01 January 2020 to 30 June 2020.

#### Distribution Details

**Cash Distribution Rate**  
 \$0.04500000

Date	Unit Balance Before Distribution	Gross Distribution(\$)	Withholding Tax(\$) *	Net Payment(\$)	Payment Method	Reinvested Units <sup>A</sup>	Unit Balance After Distribution
30-06-2020	12,337.5656	555.19	0.00	555.19	Reinvestment	314.3771 Units @ \$1.7660	12,651.9427

#### Investor Details

<b>Name</b>	Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>	<b>TFN/ABN Quoted</b>	Yes
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Units are reinvested on the day following distribution date. Unit Balance After Distribution reflects your closing balance on distribution date plus any units to be reinvested the following day.

\*Tax has been deducted if you are a non-resident or where you have not advised your Tax File Number (TFN) / Australian Business Number (ABN). The withholding tax amount is calculated on the attribution amount of your distribution.

If you have elected to receive your distribution in cash, you will receive payment into your nominated bank account within 10 business days of the date of this notice.

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14 July 2020

 Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
 111 George Street West  
 BURLEIGH HEADS QLD 4220

Investor number: 298275

**Attribution Managed Investment Trust Member Annual (AMMA) Statement**

For the year ended 30 June 2020

**Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU**
**Part A - Your Details**

 You are recorded as being a Superannuation Fund  
 Tax File Number / ABN Quoted: Provided  
 Country of residence at 30 June 2020 : Australia

**Part B - Summary of 2020 Tax Return (supplementary section) Items**

	Amount	Tax return label
Non-primary production income	9.75	13U
Franked distributions from trusts	3.18	13C
Other deductions relating to distributions	0.00	13Y
Credit for foreign resident withholding amounts	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for ABN tax withheld	0.00	13P
Franking credits	1.67	13Q
Credit for TFN amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited partnership	0.00	T8K
Early stage investor	0.00	T9L
Other refundable tax offsets: Exploration credits	0.00	T11
Net capital gain	50.99	18A
Total current year capital gains	101.98	18H
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	92.58	20E
Other net foreign source income	92.58	20M
Franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets	54.32	20O

**Please retain this statement for Income Tax Purposes**

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Magellan Infrastructure Fund (Unhedged) (The "Fund") has elected to be/ intended to be an AMIT for the year ended 2020. The statement constitutes an Attribution Managed Investment Trust (AMIT) Member Annual Statement (AMMA Statement). Your AMMA statement includes the income attributed to you from the Fund relating to the financial year end 2020. You are required to include these amounts in your tax return for the 2020 financial year.

This AMMA statement is prepared for an Australian resident individual investor who holds units in the fund on a capital account. Both resident and non-resident unit holders should seek professional taxation advice in relation to this AMMA statement. The information reported on this AMMA statement will be provided to the ATO.

#### Part A - Your details

Part A are the details you provided and reported at the time this statement was generated.

#### Part B - Tax return information

Part B is a summary of the distribution components from your investments that are relevant for the completion of your 2020 tax return. For most investors, you can copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2020. The breakdown of the components is shown in Part C of your AMMA statement.

#### Part C - Components of attribution

This section of your AMMA Statement gives you a detailed breakdown of components attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

##### 1. Australian income

The details provide a break up of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals 2020.

##### 2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

The capital gains tax discount is generally available for gains on the disposal of investment that have been held for at least 12 months. These items show the part of the capital gains attributed to you that are eligible for the capital gains tax discount. The taxable amount are shown under the Attribution column. Resident individuals and trusts are eligible for a 50% CGT discount and resident complying superannuation funds are eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-taxable Australian Property (NTAP)

These items are capital gains attributed to you on the disposal of investments held by the fund which are disposed of within 12 months of acquisition. No adjustment is available for the 50% CGT discount.

##### Net capital gains

This amount represents the sum of the capital gains (discounted and other methods) which have been attributed to you.

##### AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of members under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 ("ITAA" 1997), and is included in the AMIT cost base increase amount. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount- Non-taxable Australian Property (NTAP).

##### Other capital gains distribution

Other capital gains distributions is shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital Gains Discount - NTAP & TAP and Capital Gains Other - NTAP & TAP.

##### 3. Foreign income

The 'Foreign income' section includes all foreign income except foreign capital gains.

##### 4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts are not immediately assessable for income tax purposes and are therefore not included in your tax return, however they may require an adjustment to the cost base of your unit holding and will be relevant in working out your gains/losses at the time you dispose of your units in the fund.



14 July 2020

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111 George Street West  
BURLEIGH HEADS QLD 4220

Investor Number: 298275

### Periodic Statement

#### Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU

This statement details your transactions in the fund for the period 1 July 2019 to 30 June 2020

Date	Transaction	Transaction Amount (\$)	Transaction Price (\$)	Transaction Units	Unit Balance	Redemption Price (\$)	Balance (\$)
01-07-2019	Opening Balance				11,726.5887	1.9686	23,084.96
01-07-2019	Reinvestment	851.58	1.9716	431.9233	12,158.5120	1.9765	24,031.30
31-12-2019	Distribution	364.75					
01-01-2020	Reinvestment	364.75	2.0371	179.0536	12,337.5656	2.0340	25,094.61
30-06-2020	Distribution	555.19					
30-06-2020	Closing Balance				12,337.5656	1.7634	21,756.06



31 July 2020

Renison Super Fund Pty Ltd <MJ & JK Renison Super Fund>  
111 George Street West  
BURLEIGH HEADS QLD 4220

Investor number: 298275

**Attribution Managed Investment Trust Member Annual (AMMA) Statement**

**For the year ended 30 June 2020**

**Magellan Infrastructure Fund (Unhedged) - APIR Code MGE0006AU**

**Part A - Your Details**

You are recorded as being a Superannuation Fund  
Tax File Number / ABN Quoted: Provided  
Country of residence at 30 June 2020 : Australia

*REVISED*

**Part B - Summary of 2020 Tax Return (supplementary section) Items**

	Amount	Tax return label
Non-primary production income	24.53	13U
Franked distributions from trusts	6.66	13C
Other deductions relating to distributions	0.00	13Y
Credit for foreign resident withholding amounts	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for ABN tax withheld	0.00	13P
Franking credits	2.49	13Q
Credit for TFN amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited partnership	0.00	T8K
Early stage investor	0.00	T9L
Other refundable tax offsets: Exploration credits	0.00	T11
Net capital gain	50.99	18A
Total current year capital gains	101.98	18H
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	175.52	20E
Other net foreign source income	175.52	20M
Franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets	64.72	20O

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##### **Net capital gains**

This amount represents the sum of the capital gains (discounted and other methods) which have been attributed to you.

##### **AMIT CGT gross up amount**

This item shows the additional amount treated as capital gains of members under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 ("ITAA" 1997), and is included in the AMIT cost base increase amount. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount- Non-taxable Australian Property (NTAP).

##### **Other capital gains distribution**

Other capital gains distributions is shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital Gains Discount - NTAP & TAP and Capital Gains Other - NTAP & TAP.

##### **3. Foreign income**

The 'Foreign income' section includes all foreign income except foreign capital gains.

##### **4. Other non-assessable amounts and cost base details**

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts are not immediately assessable for income tax purposes and are therefore not included in your tax return, however they may require an adjustment to the cost base of your unit holding and will be relevant in working out your gains/losses at the time you dispose of your units in the fund.

**Mainstream Fund Services Pty Ltd**  
ABN 81 118 902 891  
Level 1  
51-57 Pitt Street  
Sydney NSW 2000

Mailing Address:  
GPO Box 4968  
Sydney NSW 2001  
E: [enquiries@mainstreamgroup.com](mailto:enquiries@mainstreamgroup.com)  
W: [www.mainstreamgroup.com](http://www.mainstreamgroup.com)  
T: +61 2 9247 3326



Dear Investor

**RE: UPDATED AMMA STATEMENT – MAGELLAN INFRASTRUCTURE FUND (UNHEDGED)**

We recently provided you with an Attribution Managed Investment Trust Member Annual (AMMA) statement for Magellan Infrastructure Fund (Unhedged) for the financial year ended 30 June 2020. Unfortunately, this statement is incorrect. **Please ensure that you discard the statement that was previously sent to you.**

A corrected AMMA Statement is enclosed for your records capturing all income attributed to you from the fund relating to the financial year ended 30 June 2020.

Please accept our apologies for any inconvenience that may have been caused.

If you have any questions about this statement or concerns relating to any reliance you have placed on the incorrect statement, please contact your adviser, or contact the Unit Registry on 1300 127 780 or by email at [magellanfunds@mainstreamgroup.com](mailto:magellanfunds@mainstreamgroup.com).

Kind Regards

Unit Registry Team

Mainstream Fund Services

[magellanfunds@mainstreamgroup.com](mailto:magellanfunds@mainstreamgroup.com)

GPO Box 143, Sydney NSW 2001