



12 July 2019

Jamise Pty Ltd <Round Super Fund>  
1/270 Robinson Road East  
GEEBUNG QLD 4034

Investor number: 147348

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

**For the year ended 30 June 2019**

**Magellan Global Fund - APIR Code MGE0001AU**

### **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**

	<b>Amount</b>	<b>Tax return label</b>
Non-primary production income	4.12	13U
Franked distributions from trusts	0.00	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	0.00	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	1,201.65	18A
Total current year capital gains	2,403.30	18H
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	670.74	20E
Other net foreign source income	670.74	20M
Franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets	111.23	20O

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

This guide has been prepared to assist you in completing your income 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 Global Fund (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.



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## Distribution Statement

### Magellan Global Fund - APIR Code MGE0001AU

This statement details the distribution for your holdings with Magellan Asset Management Limited in the above fund for the period 01 July 2018 to 30 June 2019.

#### Distribution Details

**Cash Distribution Rate**  
\$0.11791211

Date	Unit Balance Before Distribution	Gross Distribution(\$)	Withholding Tax(\$)*	Net Payment(\$)	Payment Method	BSB	Account Number	Unit Balance After Distribution
30-06-2019	25,162.2968	2,966.93	0.00	2,966.93	Direct Credit	182-512	*****761	25,162.2968

#### Investor Details

Name	TFN/ABN Quoted
Jamise Pty Ltd <Round Super Fund>	Yes

Note:

\*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/).



15 July 2019

Jamies Pty Ltd <Round Super Fund>  
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## Periodic Statement

### Magellan Global Fund - APIR Code MGE0001AU

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				25,162.2968	2.1011	52,868.50
30-06-2019	Distribution	2,966.93					
30-06-2019	Closing Balance				25,162.2968	2.4078	60,585.78

Description	Buy-Back Price per Share	Number of Shares bought back	Share Capital (A\$)	Fully franked Dividend (A\$)	Total amount (A\$)	Franking credit (A\$)
Capital Component	A\$4.79*	184	\$881.36	-	\$881.36	-
Dividend Component	A\$24.15	184	-	\$4,443.60	\$4,443.60	\$1,904.40
<b>Total Buy-Back payment amount</b>					<b>\$5,324.96</b>	

\* For Australian capital gains tax purposes, the deemed Capital Proceeds are A\$7.50, being the A\$4.79 Capital Component plus A\$2.71, which is the amount by which the CGT Value exceeds the Buy-Back Price.

The details above may need to be disclosed on your Australian income tax return. It is expected that both the amount taken to be a Dividend Component and the amount of the deemed Capital Proceeds will be confirmed by the ATO in its Class Ruling by the end of June 2019. If you have any questions about taxation issues, please consult your taxation advisor.

### Payment instructions

**Bank name:** MACQUARIE BANK

**BSB:** 182-512

**Account name:** JAMISE PTY LTD

**Account number:** \*\*\*\*\*8761

**Payment amount:** \$5,324.96

**Payment reference number:** 001229780571

The payment has been made into the above account. If this account is not valid, please login to Link Market Services website [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) to update your details. Once your details have been updated, payment will be made within 10 business days.

Retain this statement to assist in preparing your tax return.

Change 37500 /wow.

Deemed Capital Proceeds \$7.50.  
Dividend Component \$24.15  
Value exceeds buy back \$2.71

184 Shares bought back.

JOUANNA

77600 /wow 750 x 184 (184)

Dr

cr

1380.

37500 /wow (2.71 x 184) 499.64.

23900 /wow (divid)

4443.60

60400 (cash in)

5324.96.