



comprising
 GPT Management Holdings Limited ABN 67 113 510 188 and
 GPT RE Limited ABN 27 107 426 504 AFSL 286511
 as responsible entity of
 General Property Trust ARSN 090 110 357

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2021 Tax Statement

Attribution Managed Investment Trust ("AMIT")
 Member Annual Statement

Reference number: X*****3476
 Statement date: 31 March 2021



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This Tax Statement has been prepared to assist you with completion of your Australian Income Tax Return for the year ended 30 June 2021.

DISTRIBUTIONS PAID IN THE 2021 TAX YEAR

On 28 August 2020 for the six months to 30 June 2020	\$1,090.89
On 26 February 2021 for the six months to 31 December 2020	\$1,548.36
Total distributions paid in respect of GPT's year ended 31 December 2020	\$2,639.25

Determined Member Components	Amounts	Individual Tax Return Label	Notes
Australian assessable income to include in your 2020-21 tax return	\$1,122.58	13U	1
Net capital gain (Discounted – Taxable Australian Property)	\$755.35	18A	2
Non-assessable amount	\$761.32	Not disclosed on tax return	3
Total distribution	\$2,639.25		

General Property Trust (the "Trust") has elected to be an Attribution Managed Investment Trust ("AMIT"). This Tax Statement constitutes an AMIT Member Annual Statement ("AMMA") issued by the Trust in respect of its income year ended 31 December 2020 and Annual Payment Summary in respect of the year ended 30 June 2021.

The 2021 Tax Return for Individuals has not yet been issued by the Australian Tax Office ("ATO") at the time the Tax Statement is issued. If ATO applicable requirements change you will be notified and instructions will be published on GPT's website www.gpt.com.au.

Other tax return disclosure items for Australian investors	Amounts	Individual Tax Return Label and instruction note	Notes
Total current year capital gains	\$1,510.70	18H	2
AMIT cost base net decrease amount	\$5.97	Not disclosed on tax return	4

GUIDE TO YOUR 2021 TAX STATEMENT

This guide has been prepared to assist in the preparation of your Australian Income Tax Return for the year ended 30 June 2021 (the “2021 year”). All Label references are to Individual Tax Return form labels.

A: Notes to the Tax Statement

1. Australian assessable income

This component comprises interest and other assessable income that must be included in your tax return at Label 13U (non-primary production income).

2. Capital Gains

The net capital gain amount arises from the sale of Taxable Australian Property (TAP). A 50% CGT discount (CGT concession amount) has been applied to the net capital gain. This amount should be included in your tax return at Label 18A (Net capital gain).

The Total current year capital gains amount shown in the disclosure item box is the full capital gain before applying the CGT concession amount. This should be included in your tax return at Label 18H (Total current year capital gains).

3. Non-assessable amount

This component of the distribution is not assessable to you as income and is not required to be included in your tax return.

4. AMIT cost base net decrease amount

You are required to decrease the Capital Gains Tax (“CGT”) cost base of your units in the Trust for distributions paid to you to the extent they exceed the amount of taxable income attributed to you. The amount by which the CGT cost base of your units should decrease is shown at this item on your Tax Statement. This item is not disclosed on your tax return form and is only required for calculating the capital gain or loss relating to your units in the Trust.

The CGT concession amount does not result in a CGT cost base reduction for your units.

You can only use the Tax Extract and the Individual Tax Return Label information contained in the Tax Statement to complete your tax return if all of the assumptions below apply to you:

- You are an individual investor in The GPT Group and an Australian tax resident under Australian tax law;
- You are NOT a company, trust or superannuation fund or a non-resident person under Australian tax law;
- You hold your GPT Securities on capital account and do not carry-on business or trading activity.

If any of these assumptions do not apply to your individual tax circumstances, you should refer to the 2021 Tax Return for Individuals, 2021 Tax Return for Individuals (Supplementary Section) and their accompanying instructions issued by the ATO or seek independent taxation advice from a taxation adviser if you are unsure how to complete your income tax return.

C: Other information

The GPT Group's year end for taxation purposes is 31 December 2020. Therefore the distributions paid to you during the year ended 30 June 2021 comprise two half yearly distributions for the six month periods ended 30 June 2020 and 31 December 2020.

Reinvested distributions

The assessable amount shown on your Tax Statement should be included in your 2021 tax return regardless of whether you elected to reinvest your distributions or have them paid to you in cash.

Disposal of your GPT Securities

If you sell your GPT Securities, you can refer to the ATO Publication, 'Personal Investors Guide to Capital Gains Tax' for further information regarding the tax treatment of your GPT Securities.

Cost Base of Shares and Units

If you received an In-Specie Dividend in 2009, the cost base of your shares in the Company held at that time may have been impacted by the In-Specie Dividend. You should refer to the Information Sheet "In Specie Dividend Capital Gains Tax Cost Base Implications" which is available from The GPT Group website at www.gpt.com.au in the "Investor Centre/Investor Information/Tax/Frequently Asked Questions/In-Specie Dividend" section.

Resources

You can obtain tax publications to assist you in preparing your tax return by contacting the ATO's Publications Ordering Service on 1300 720 092, visiting an ATO office, or downloading further information at www.ato.gov.au.

Contact Information

For any further information regarding the tax aspects of your investment in The GPT Group, please contact your tax adviser. If you have questions regarding the Tax Statement please call the Securityholder Service Centre on freecall 1800 025 095 (within Australia) or +61 1800 025 095, between 8.30am and 5.30pm Sydney time.