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# Guide to your State Street Global Advisors SPDR ETF Annual Tax Statement for 2021 Tax Year

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## Who Should Use This Guide?

This guide (based on relevant law at June 2021) can help you fill out your 2021 income tax return if you have an investment in a SPDR Exchange Traded Fund ("ETF").

The following information assumes:

1. you are an Australian resident, individual taxpayer, and
2. your investment qualifies as a capital investment for tax purposes.

You will need to combine the figures from your SPDR ETFs with any income or deductions from your other investments when completing the Tax return for individuals (supplementary section) 2021.

The Individual tax return instructions 2021 and the Individual tax return instructions Supplement 2021 can be obtained from the Australian Taxation Office (ATO) website at [ato.gov.au/2021\\_supplementary\\_return](https://ato.gov.au/2021_supplementary_return).

The amounts shown in your SPDR ETF AMMA statements are based on the assumptions outlined in this guide. Please make sure these assumptions are correct for your circumstances before you include this information in your income tax return.

If you have any doubt about the taxation position of your investment, or want more information about your personal taxation situation, we suggest you seek professional tax advice as State Street Global Advisors is not a registered tax agent and does not provide tax advice.

If your investment is held by a company, trust or partnership, this guide is not applicable. Please contact your accountant or tax adviser for help in completing an income tax return for the relevant entity.

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**The Purpose of  
This Guide**

This guide will help you complete the **Tax return for individuals (supplementary section) 2021**. Refer to the sample AMMA statement overleaf to assist you with the various components and references.

You will have received an AMMA statement for each of the SPDR ETFs in which you have invested for the year ended 30 June 2021. Your SPDR ETF AMMA statements are a record of the income attributed to you from your investments, including any capital gains attributed from the trusts.

Once your **Tax return for individuals (supplementary section) 2021** has been completed you will need to transfer the "Total Supplement Income or Loss" amount to the box labelled 'I' on page 3 of the 2021 income tax return form.

**When using this guide:**

- please refer to your SPDR ETF AMMA statements, and
- contract notes or broker statements identifying transactions, where required.

The amounts from the SPDR ETF AMMA statements that must be included in your income tax return is explained in more detail in the following pages of this guide.

MR SAM SAMPLE  
123 SAMPLE STREET  
SAMPLETOWN 2999

**Part A**  
**Statement Date:** 26 July 2021  
**Reference No.:** X12345678900

**Attribution Managed Investment Trust Member Annual Statement  
for the year ended 30 June 2021**

**Part B: Summary of 2021 tax return (supplementary section) items for a resident individual**  
Non Australian residents should seek independent Australian tax advice.

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	0.00	13U
Franked distribution from trusts	0.00	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of franking credits from franked dividends	0.00	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of credit for tax amounts withheld	0.00	13R
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
Credit for foreign resident capital gains withholding amounts	0.00	18X
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign income tax offset *	0.00	20O
Early stage venture capital limited partnership: current year tax offset	0.00	T7K
Early stage investor: current year tax offset	0.00	T8L
Other refundable tax offsets: Exploration credits	0.00	T9P (Code E)

\*To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or the Guide to foreign tax offset rules 2021.

**Part B: Capital gains tax information – Additional information for item 18**

	Amount	
Capital gains - discounted method	0.00	(gross amount)
Capital gains - indexation method	0.00	
Capital gains - other method	0.00	
<b>Total current year capital gains</b>	<b>0.00</b>	

**Part C: Components of attribution**

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
Dividends - unfranked amount declared to be CFI	0.00		0.00
Dividends - unfranked amount not declared to be CFI	0.00		0.00
Dividends - less LIC capital gain deduction	0.00		0.00
Interest (subject to non - resident withholding tax)	0.00		0.00
Interest (not subject to non - resident withholding tax)	0.00		0.00
Other assessable Australian income	0.00		0.00
Less other allowable trust deductions	0.00		0.00
NCMI – Non-primary production	0.00		0.00
Excluded from NCMI – Non-primary production	0.00		0.00
<b>Non-primary production income</b>	<b>0.00</b>		<b>0.00</b>
<b>Dividends - Franked amount</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Gains</b>			
Capital gains - discounted method TAP	0.00		0.00
Capital gains - discounted method NTAP	0.00	0.00	0.00
Capital gains - indexation method TAP	0.00		0.00
Capital gains - indexation method NTAP	0.00	0.00	0.00
Capital gains - other method TAP	0.00		0.00
Capital gains - other method NTAP	0.00	0.00	0.00
<b>Net capital gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
AMIT CGT gross up amount			0.00
Other capital gains distribution	0.00		
<b>Total current year capital gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
NCMI capital gains	0.00		0.00
Excluded from NCMI capital gains	0.00		0.00
<b>Foreign Income</b>			
Other net foreign source income	0.00	0.00	0.00
<b>Assessable foreign source income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Australian franking credit from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
Transferor trust income	0.00		0.00
<b>Total foreign income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income	0.00		
Non-assessable non-exempt amount	0.00		
Other non-attributable amounts	0.00		
<b>Total Non-assessable amounts</b>	<b>0.00</b>		
<b>Gross Cash Distribution</b>	<b>0.00</b>		
<b>Other deductions from Distribution</b>			
Less: withholding tax	0.00		
<b>Net Cash Distribution</b>	<b>0.00</b>		

**Part D : Tax offsets**

Tax offsets	Amount
Franking credit tax offset	0.00
Foreign income tax offset	0.00
<b>Total tax offsets</b>	<b>0.00</b>

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

AMIT cost base net amount - excess (decrease)	0.00
AMIT cost base net amount - shortfall (increase)	0.00

**Part F: Payment summary information for the year ended 30 June 2021**

	Attribution/Amount	Tax paid
Total fund payment	0.00	0.00
Non-resident withholding amount	0.00	0.00
Deemed payment - Dividend	0.00	0.00
Deemed payment - Interest	0.00	0.00
Deemed payment - Royalties	0.00	0.00
Deemed payment - Fund payment	0.00	0.00

**Note:** FITOs are not split into their components (representing the type of income/gains they have arisen on) and they have not been reduced where they arise on discounted capital gains. Investors should seek their own advice in this respect from their professional tax advisor.

**Please retain this statement for income tax purposes.**

\* If your total foreign income tax offset from all sources for the year is \$1,000 or less, then you can claim this amount in full. Otherwise, you will need to refer to the publication [Guide to foreign income tax offset rules](#) to work out your entitlement.

**Australian Trust Income**

**Trust distribution — Item 13 on your income tax (supplementary section) return**

Australian trust income is income received through a trust that is paid on investments situated in Australia, whether in shares in a company, units in a unit trust, bank deposits, property, or other income-producing investments. Net capital gains and foreign income are not included in Australian trust income, but are included in other parts of your income tax return.

**Step 1** If, on any of your SPDR ETF AMMA statements there is an amount that is identified with the label 13U add them to determine the total amount of non-primary production trust income from your Fund investments. Add this amount to any other non-primary production trust income you have received from other trust investments.

**Step 2** Enter the total amount from Step 1 in the tax return at Item 13, box label **U**.

**Step 3** Locate any franked distributions on your AMMA statements identified with the label 13C and enter in the tax return at Item 13, box label **C**.<sup>1</sup>

**Step 4** Add together any deductions you can claim in relation to the total non-primary production income (your answer at Step 2) and enter the total deductions in the tax return at Item 13Y (**Note** this information will not be on the AMMA statement and is sourced from your own records).

**Step 5** Subtract the amount beside box label 'Y' from the sum of the amounts at **U** and **C** in the return. Enter this amount in the "**Net non-primary production amount**" box at Item 13. If the amount is negative write "L" in the box to the right of this figure.

**13. Non-Primary Production**

Distribution from partnerships, Less foreign income	<b>O</b>	00	
Share of net income from trusts, less capital gains, foreign income and franked distributions	<b>U</b>	00	
Franked distributions from trusts	<b>C</b>	00	
Landcare operations expenses	<b>J</b>	00	
Other deductions relating to amounts shown at <b>O</b> , <b>U</b> and <b>C</b>	<b>Y</b>	00	TYPE
			Net non-primary production amount
Net non-primary production amount			LOSS 00

<sup>1</sup> Generally if the AMIT fund satisfies the holding period rule in relation to franked dividends received, the investor in the AMIT fund is also taken to satisfy the holding period rule in relation to the distribution. As these rules are complex, you should seek professional advice on your entitlement to claim franking credits in your tax return.

**Franking Credits**

**Trust distribution — Item 13 on your income tax return (Supplementary section)**

Franking credits received through a trust are tax credits for tax paid by a company on its earnings that it has distributed to the trust. The company distributes dividends to shareholders from its after-tax profit. Although you may have received an after-tax dividend, your income statement will still show the gross amount, but may be accompanied by a credit, representing the tax which has already been paid by the company.

**Step 1** If, on any of your SPDR ETF AMMA statements there is an amount identified with the label 13Q, add them together to determine the total amount of franking credits from your SPDR ETF investments. Add this amount to any other franking credits you have received from other trust investments.

**Step 2** Enter the total amount from Step 1 in your tax return at Item 13, box label **Q**. Once your personal tax liability has been calculated, the amount of the credit will be deducted. Franking credits can only be used to offset your tax liability in the year in which they are received. Franking credits that you did not use to offset your tax liability (if any) may be refunded by the ATO under certain conditions when you lodge your income tax return.

13. Share of franking credit from  
franked dividends

Q

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**Foreign Income**

**Foreign source income — Item 20 on your income tax return (Supplementary section)**

As an Australian resident taxpayer, you are liable to pay Australian income tax on income earned from overseas investments held either directly by you or by a unit trust in which you invest. This foreign income may include any foreign income tax offsets that have been distributed which must also be included as part of your income.

**Step 1** If, on any of your SPDR ETF AMMA statements there is an amount identified with the label 20M, add this amount to any other foreign source income (including any foreign income tax offsets distributed but excluding deductions) you received from other investments.

**Step 2** Enter the total amount from Step 1 in the tax return (Supplementary section) at Item 20, box label **E**.

**Step 3** To determine your assessable net foreign income, you need to take into account this year's deductions relating to assessable foreign source income. Please refer to the Tax return for individuals (supplementary section) 2021 to work out your other net foreign income which you enter at Item 20, box label **M**.

**20. Foreign Source Income and Foreign Assets or Property**

Assessable foreign source income	E		00	
Other net foreign employment income	T		00	LOSS
Net foreign pension or annuity income WITHOUT an undeducted purchase price	L		00	LOSS
Net foreign pension or annuity income WITH an undeducted purchase price	D		00	LOSS
Net foreign rent	R		00	LOSS
Other net foreign source income	M		00	LOSS
Australian franking credits from a New Zealand franking company	F		00	

Also include at F Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust distribution.

**Foreign Income Tax Offsets**

**Foreign source income — Item 20 on your income tax return (Supplementary section)**

Foreign income tax offsets (formerly foreign tax credits) represent the amount of tax paid in the country where the income was earned. As with franking credits, the income you receive from a unit trust is distributed **after** the tax is taken out. Your ETF AMMA statement will show the gross amount of foreign income (label 20E).

The foreign income tax offsets may only be used to the extent to which they offset the Australian tax liability on foreign income earned.

**Step 1** If, on any of your SPDR-ETF AMMA statements there is an amount that is identified with the label '20O', add it to any other foreign income tax offsets you have received from other trust investments.

**Step 2** Enter the total amount from Step 1 in the tax return at Item 20, box label O.

20. Foreign income tax offset	O		
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**Capital Gains****Capital gains — Item 18 on your income tax return (Supplementary section)**

A capital gain can arise in the event of the sale of assets within a trust. The net gains in the event of the sale of assets in the trust must be attributed to investors so that the trustee is not taxed on the gains.

**Working out your capital gain**

For more information about capital gains tax and how to calculate your net capital gains or losses, see the '**Background to capital gains tax (CGT)**' section in this guide.

**Step 1** If, on any of your SPDR ETF AMMA statements there is an amount with the label 18H, add it to any other capital gains noted at 18H on the statements across your SPDR ETF investments to obtain your trust capital gains.

You may also make capital gains/losses on the sale of units in your SPDR ETFs during the year. The calculation of any capital gain or loss you have made on the sale of units throughout the year has to be made using the information on your contract notes/broker statements and is **not** shown on the respective SPDR ETF AMMA statements.

Sum the total capital gains from the AMMA statements, the sale of units over the year and any other current year capital gains you have made from other investments.

**If you have capital gains amounts, you should print "X" in the YES box at Item 18, box label G that asks "Did you have a capital gains tax event during the year?"**

**Step 2** Enter your total current year capital gains at Item 18, box label H.

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### Step 3 Net capital losses

Net capital losses arise when your relevant total capital losses are greater than your capital gains. For your SPDR ETF investments, you may have capital losses in respect of the sale of units. You may also have capital losses that have arisen this financial year, or which have been carried forward from earlier financial years in respect of other investments. Any capital losses from the sale of units in your SPDR ETF investments can be obtained from your personal records and are not shown on the AMMA statement.

You may be able to use these capital losses to offset any taxable capital gains from your SPDR ETF investments or other relevant investments.

It is important to remember that Australian tax legislation requires that if a capital loss is used to offset a discounted capital gain, then it must be offset against the full amount of the discounted capital gain (i.e. you will need to firstly **double** the discounted capital gain noted on your AMMA statement in *Part B: Capital gains tax information — Additional information for item 18* before you deduct the loss); the 50% discount is then applied to the resultant balance (if any).

If you have more capital losses than capital gains (i.e. unapplied capital losses), the balance is your capital loss carried forward amount. These can be carried forward to later years indefinitely until you have a capital gain against which you can offset it. The sum of unapplied capital losses from this current year and from previous years should be included in your tax return at Item 18, box label **V**.

#### Net capital gains

You need to include your net capital gains in your tax return at Item 18, box label **A**.

Please refer to the ATO publication "[Personal investors guide to capital gains tax 2021](#)" for further explanation of how to calculate the net capital gain to be shown at Item 18, box label **A**.



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## Non-Taxable Amounts

You may receive an amount of 'Other non-attributable amounts' (previously tax deferred amounts) or tax exempt amounts (i.e. income that is non-taxable when you receive it). This income will be noted on the SPDR ETF AMMA statement in *Part C: Components of Attribution* under 'Capital Gains' and 'Other Non-Assessable Amounts'.

Such amounts may result in an adjustment to the cost base of your units. Any cost base adjustments are noted at *Part E: Attribution Managed Investment Trust ('AMIT')* cost base adjustments on your SPDR ETF AMMA statement. If you have an AMIT cost base net increase amount, you will need to increase the cost base of your units by this amount. Conversely, if you have an *AMIT cost base net decrease* amount, you will need to decrease the cost base of your units by this amount. Any cost base adjustments will impact your capital gains amount when you eventually sell your units in the trust. However, you may need to recognise a capital gain in the current year if the AMIT cost base net decrease amounts exceed the cost base of your units in the Trust. You are not required to include tax exempt amounts in your tax return. Please refer to the ATO publication "[Guide to capital gains tax 2021](#)" for more information about the impact of cost base adjustments on selling your units.

### Your income tax return and the SPDR ETF AMMA statement

In your income tax return you must declare income to which you are attributed during the period from 1 July 2020 to 30 June 2021. This may not coincide exactly with cash distributions you may have received during the same period.

Special rules also apply for tax credits attached to Australian dividends or representing tax paid overseas on foreign investments.

Expenses that relate to earning your income may also be deductible and can be claimed in your income tax return. They can help reduce your net taxable income. These expenses are not shown on your SPDR ETF AMMA statement.

**We recommend you seek professional tax advice for guidance on completing your income tax return.**

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## Background to Capital Gains Tax (CGT)

Certain capital gains may be reduced by 50 per cent (the CGT discount). These are called "discount capital gains" and relate to assets that have been held for at least 12 months.

There may be different types of capital gains noted on your AMMA statement:

- fully taxable capital gains i.e. "capital gains — other methods" (capital gains that have not been held for 12 months or more). The full amount of these capital gains is taxable.
- discount capital gains — capital gains that are eligible for the CGT discount. These amounts should be multiplied by 2 before applying capital losses and the CGT discount. The full amount has been distributed to you, but only 50 per cent of this is taxable after any capital losses have been offset against this gross amount.

- other capital gains distribution (previously CGT concession amounts) — this represents the portion of discount capital gains of the Trust (calculated using the discount method) which is distributed but not required to be included in assessable income.

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### CGT Return Information for the 2021 Tax Year

The ATO has produced a CGT schedule to help you work out your net capital gain or loss. The instructions for this schedule are provided in the '[Personal investors guide to capital gains tax 2021](#)' publication. If your situation is more complex, you may need to refer to the publication "*Guide to capital gains tax 2021*". Not all individual taxpayers will be required to complete the CGT schedule. To work out your position on capital gains or losses, refer to:

- your SPDR ETF AMMA statements
- your contract notes/broker statements (if you have capital gains or losses), and
- ATO publications "*Personal investors guide to capital gains tax 2021*" or "*Guide to capital gains tax 2021*."

**We recommend you seek professional tax advice for guidance in completing your income tax return and the CGT schedule.**

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### CGT and Non-Residents

Broadly, a non-resident for Australian tax purposes will not be liable to CGT unless capital gains distributed to them relate to underlying assets that are Taxable Australian Property (noted on the Tax Statement as "TAP").

In relation to the disposal of units in any of the SPDR ETF funds to which this guide relates, **we recommend that non-residents seek professional tax advice to determine their CGT liability, if any.**

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### Contact

For more information about SPDR Exchange Traded Funds, contact LINK Market Services Limited at:  
1a Homebush Bay Drive  
RHODES NSW 2138  
Phone: 1300 665 385, or  
refer to the website [ssga.com/au](http://ssga.com/au)

This Tax Statement Guide is of a general nature only and does not constitute personal advice. It does not constitute tax advice and it should not be relied on as such. It does not take into account an investor's particular investment objectives, strategies, tax status or investment horizon. We encourage you to

consult with your tax or financial advisor. We make no representation or warranty as to the current accuracy of, nor liability for, decisions based on such information. Information in this Guide is based on current laws and their interpretation at 30 June 2021 and is subject to change.

Investors should read and consider the Product Disclosure Statement (PDS) for the relevant SPDR® ETF carefully before making an investment decision. A copy of the PDS is available at [ssga.com/au](http://ssga.com/au). Issued by State Street Global Advisors,

Australia Services Limited (AFSL Number 274900)(ABN 16 108 671 441) ("SSGA, ASL"), the holder of Australian Financial Services License ("AFSL") number 274900. Registered office: Level 17, 420 George Street, Sydney, NSW 2000, Australia T: 1300 382 689 F: 612 9240-7611 Web: [ssga.com](http://ssga.com).





# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 155 637 648

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: YMAX  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

### Part A: Your details

041 381707

JENBERS PTY LTD  
<JENBERS SUPER FUND A/C>  
PO BOX 306  
CHIRN PARK QLD 4215

Date: 31 July 2021  
Reference No.: X\*\*\*\*\*7295

## BETASHARES AUSTRALIAN TOP 20 EQUITY YIELD MAXIMISER FUND (MANAGED FUND) Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2021

### Part B: Summary of 2021 tax return (supplementary section) items for a resident individual Non Australian residents should seek independent Australian tax advice.

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$6.09	13U
Franked distribution from trusts	\$132.62	13C
Other deductions relating to non-primary production income	\$0.00	13Y
Share of franking credits from franked dividends	\$67.81	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld	\$0.00	13R
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
Credit for foreign resident capital gains withholding amounts	\$0.00	18X
Assessable foreign source income	\$2.30	20E
Other net foreign source income	\$2.30	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.17	20O
Early stage venture capital limited partnership: current year tax offset	\$0.00	T7K
Early stage investor: current year tax offset	\$0.00	T8L
Other refundable tax offsets: Exploration credits	\$0.00	T9P

\*To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or the Guide to foreign tax offset rules 2021.

### Part B: Capital gains tax information – Additional information for item 18

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - indexation method	\$0.00	
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

**Part C: Components of attribution**

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
Dividends - unfranked amount declared to be CFI	\$4.75		\$4.75
Dividends - unfranked amount not declared to be CFI	\$0.00		\$0.00
Dividends - less LIC capital gain deduction	\$0.00		\$0.00
Interest (subject to non - resident withholding tax)	\$1.14		\$1.14
Interest (not subject to non - resident withholding tax)	\$0.00		\$0.00
Other assessable Australian income	\$0.00		\$0.00
Clean Building MIT Income	\$0.00		\$0.00
Less other allowable trust deductions	\$0.00		\$0.00
NCMI – Non-primary production	\$0.20		\$0.20
Excluded from NCMI – Non-primary production	\$0.00		\$0.00
<b>Non-primary production income</b>	<b>\$6.09</b>		<b>\$6.09</b>
<b>Dividends - Franked amount</b>	<b>\$64.81</b>	<b>\$67.81</b>	<b>\$132.62</b>
<b>Capital Gains</b>			
Capital gains - discounted method - TAP	\$0.00		\$0.00
Capital gains - discounted method - TAP - NCMI	\$0.00		\$0.00
Capital gains - discounted method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - discounted method - TAP - Clean building MIT	\$0.00		\$0.00
Capital gains - indexation method - TAP	\$0.00		\$0.00
Capital gains - indexation method - NTAP	\$0.00		\$0.00
Capital gains - other method - TAP	\$0.00		\$0.00
Capital gains - other method - TAP - NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP	\$0.00	\$0.00	\$0.00
Capital gains - other method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Clean building MIT	\$0.00		\$0.00
<b>Net capital gains</b>	<b>\$0.00</b>		<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		
<b>Total current year capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Foreign Income</b>			
Other net foreign source income	\$2.13	\$0.17	\$2.30
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income	\$0.00		\$0.00
Transferor trust income	\$0.00		\$0.00
<b>Total foreign income</b>	<b>\$2.13</b>	<b>\$0.17</b>	<b>\$2.30</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income	\$0.00		
Non-assessable non-exempt amount	\$0.00		
Other non-attributable amounts	\$362.63		
<b>Total Non-assessable amounts</b>	<b>\$362.63</b>		
<b>Gross Cash Distribution</b>	<b>\$435.66</b>		
<b>Other deductions from Distribution</b>			
Less: Other Withholding Tax	\$0.00		
Less: TFN/ABN Withholding Tax	\$0.00		
<b>Net Cash Distribution</b>	<b>\$435.66</b>		

Under the AMIT tax rules, a fund may distribute a cash amount that is different to the taxable income attributed by the fund to investors. This can give rise to a cost base adjustment disclosed in Part E of this statement.



## Part D : Tax offsets

Tax offsets	Amount
Franking credit tax offset	\$67.81
Foreign income tax offsets - excluding capital gains	\$0.17
Foreign income tax offsets - foreign capital gains (discounted method)	\$0.00
Foreign income tax offsets - foreign capital gains (other method)	\$0.00
Australian franking credits from a New Zealand franking company	\$0.00
<b>Total tax offsets</b>	<b>\$67.98</b>

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

AMIT cost base net increase amount	\$0.00
AMIT cost base net decrease amount	\$362.63

## Part F: Payment summary information for the year ended 30 June 2021

	Attribution/Amount	Tax paid
Total fund payment	\$0.20	\$0.00
Interest Income	\$1.14	\$0.00
Unfranked dividend not declared to be CFI	\$0.00	\$0.00
Deemed payment - Dividend	\$0.00	\$0.00
Deemed payment - Interest	\$0.00	\$0.00
Deemed payment - Royalties	\$0.00	\$0.00
Deemed payment - Fund payment	\$0.00	\$0.00

### BetaShares funds and AMIT

BetaShares funds are governed by the Attribution Managed Investment Trust tax rules (AMIT). The AMIT rules were introduced to simplify and make fairer the taxation of investors holding managed investment funds. Under these rules, the taxable income attributed to you for a fund's income year may be different to the cash distribution(s) you receive during the year. This can give rise to a cost base adjustment disclosed in Part E of this statement. This cost base adjustment should be taken into account upon disposal of the units when calculating your capital gain/loss.

You will be assessed for tax on the amount attributed to you by BetaShares, and this is the amount you must include in your tax return. Please refer to <https://www.betashares.com.au/tax> for further information about the AMIT tax regime.

### Tax Guide

The Annual Tax Guide contains general information about how to use this statement when you complete your 2021 Tax Return. To view the 2021 Tax Guide, please visit: <http://www.betashares.com.au/TaxGuide>

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement.

To view or change your Unitholder details, please visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

Stay informed with the latest investment news, economic insights, and portfolio construction information. Subscribe to BetaShares' weekly newsletter [www.betashares.com.au/subscribe](http://www.betashares.com.au/subscribe)





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JENBERS PTY LTD  
<JENBERS SUPER FUND A/C>  
PO BOX 306  
CHIRN PARK QLD 4215

**Part A**

Statement Date: 26 July 2021

Reference No.: X\*\*\*\*\*7295

**Attribution Managed Investment Trust Member Annual Statement  
for the year ended 30 June 2021**

**Part B: Summary of 2021 tax return (supplementary section) items for a resident individual**  
Non Australian residents should seek independent Australian tax advice.

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$6.59	13U
Franked distribution from trusts	\$35.68	13C
Other deductions relating to non-primary production income	\$0.00	13Y
Share of franking credits from franked dividends	\$12.44	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld	\$0.00	13R
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
Credit for foreign resident capital gains withholding amounts	\$0.00	18X
Assessable foreign source income	\$2.40	20E
Other net foreign source income	\$2.40	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.29	20O
Early stage venture capital limited partnership: current year tax offset	\$0.00	T7K
Early stage investor: current year tax offset	\$0.00	T8L
Other refundable tax offsets: Exploration credits	\$0.00	T9P (code E)

\*To work out your foreign income tax offset (FITO) entitlement, see **20 Foreign source income and foreign assets or property** or the Guide to foreign tax offset rules 2021.

**Part B: Capital gains tax information – Additional information for item 18**

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - indexation method	\$0.00	
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

## Part C: Components of attribution

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
Dividends - unfranked amount declared to be CFI	\$2.19		\$2.19
Dividends - unfranked amount not declared to be CFI	\$3.40		\$3.40
Dividends - less LIC capital gain deduction	\$0.00		\$0.00
Interest (subject to non - resident withholding tax)	\$0.14		\$0.14
Interest (not subject to non - resident withholding tax)	\$0.00		\$0.00
Other assessable Australian income	\$0.29		\$0.29
Less other allowable trust deductions	\$0.00		\$0.00
NCMI – Non-primary production	\$0.16		\$0.16
Excluded from NCMI – Non-primary production	\$0.41		\$0.41
<b>Non-primary production income</b>	<b>\$6.59</b>		<b>\$6.59</b>
<b>Dividends - Franked amount</b>	<b>\$23.24</b>	<b>\$12.44</b>	<b>\$35.68</b>
<b>Capital Gains</b>			
Capital gains - discounted method TAP	\$0.00		\$0.00
Capital gains - discounted method NTAP	\$0.00	\$0.00	\$0.00
Capital gains - indexation method TAP	\$0.00		\$0.00
Capital gains - indexation method NTAP	\$0.00	\$0.00	\$0.00
Capital gains - other method TAP	\$0.00		\$0.00
Capital gains - other method NTAP	\$0.00	\$0.00	\$0.00
<b>Net capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		
<b>Total current year capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
NCMI capital gains	\$0.00		\$0.00
Excluded from NCMI capital gains	\$0.00		\$0.00
<b>Foreign Income</b>			
Other net foreign source income	\$2.11	\$0.29	\$2.40
<b>Assessable foreign source income</b>	<b>\$2.11</b>	<b>\$0.29</b>	<b>\$2.40</b>
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income	\$0.00		\$0.00
Transferor trust income	\$0.00		\$0.00
<b>Total foreign income</b>	<b>\$2.11</b>	<b>\$0.29</b>	<b>\$2.40</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income	\$0.00		
Non-assessable non-exempt amount	\$0.00		
Other non-attributable amounts	\$6.83		
<b>Total Non-assessable amounts</b>	<b>\$6.83</b>		
<b>Gross Cash Distribution</b>	<b>\$38.77</b>		
<b>Other deductions from Distribution</b>			
Less: withholding tax	\$0.00		
<b>Net Cash Distribution</b>	<b>\$38.77</b>		

#### Part D : Tax offsets

Tax offsets	Amount
Franking credit tax offset	\$12.44
Foreign income tax offset	\$0.29
<b>Total tax offsets</b>	<b>\$12.73</b>

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

AMIT cost base net amount - excess (decrease)	\$6.83
AMIT cost base net amount - shortfall (increase)	\$0.00

#### Part F: Payment summary information for the year ended 30 June 2021

	Attribution/Amount	Tax paid
Total fund payment	\$0.00	\$0.00
Non-resident withholding amount	\$0.00	\$0.00
Deemed payment - Dividend	\$0.00	\$0.00
Deemed payment - Interest	\$0.00	\$0.00
Deemed payment - Royalties	\$0.00	\$0.00
Deemed payment - Fund payment	\$0.00	\$0.00

**Note:** FITOs are not split into their components (representing the type of income/gains they have arisen on) and they have not been reduced where they arise on discounted capital gains. Investors should seek their own advice in this respect from their professional tax advisor.

**Please retain this statement for income tax purposes.**

