

**TANG FAMILY SUPERANNUATION FUND**

**Distribution Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
<b>Units in Listed Unit Trusts (Australian)</b>															
MGR.AX Mirvac Group															
28/02/2020	610.00						S								0.00
30/06/2020	300.00			636.01	102.03	S	51.01							120.95	738.04
	910.00			636.01	102.03		51.01							120.95	738.04
<i>Net Cash Distribution:</i>	<i>910.00</i>														
	<b>910.00</b>			<b>636.01</b>	<b>102.03</b>		<b>51.01</b>							<b>120.95</b>	<b>738.04</b>

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Date	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>			Non-Assessable			Taxable Income	
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free		Tax Deferred / AMIT * <sub>6</sub>
<b>TOTAL</b>	<b>910.00</b>			<b>636.01</b>		<b>102.03</b>		<b>51.01</b>							<b>120.95</b>	<b>738.04</b>

**Total Distributed Gains**

Discount Rate	Discounted	Gross
Superfund 1/3	102.03	153.04
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>102.03</b>	<b>153.04</b>

\*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions			636.01		636.01		<b>636.01</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.



**Mirvac Limited**  
 ABN 92 003 280 699  
**Mirvac Funds Limited**  
 ABN 70 002 561 640  
 AFSL 233121  
 as responsible entity of the  
**Mirvac Property Trust**  
 ARSN 086 780 645  
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MR KWONG KIN TANG &  
 MRS VALERIE IM CHENG TANG  
 <TANG FAMILY SUPER FUND A/C>  
 8 FOWLER ST  
 BOX HILL SOUTH VIC 3128

**STATEMENT DATE:** 14 September 2020  
**REFERENCE NUMBER:** X\*\*\*\*\*6723

TFN/ABN RECEIVED AND RECORDED

## Mirvac Group

### Attribution Managed Investment Trust Member Annual Statement and Guide

FOR THE YEAR ENDED 30 JUNE 2020

This Mirvac Group 2020 Attribution Managed Investment Trust ("AMIT") Member Annual Statement and Guide have been prepared to assist you with the completion of your Australian Income Tax Return for the year ended 30 June 2020.

PERIOD END DATE	NO. OF SECURITIES HELD AT PERIOD END	DISTRIBUTION AMOUNT PER SECURITY	MIRVAC PROPERTY TRUST DISTRIBUTIONS	MIRVAC LTD DIVIDEND	TOTAL
31/12/2019 (paid 28/02/2020)	10,000	\$0.061	\$610.00	\$0.00	\$610.00
30/06/2020 (paid 14/09/2020)	10,000	\$0.030	\$300.00	\$0.00	\$300.00
<b>Total Paid</b>		<b>\$0.091</b>	<b>\$910.00</b>	<b>\$0.00</b>	<b>\$910.00</b>

#### PART A – SUMMARY OF 2020 TAX RETURN/SUPPLEMENTARY SECTION ITEMS

ITEM	INDIVIDUAL TAX RETURN LABELS	AMOUNT
Franked dividend income	11T	\$0.00
Franking credits	11U	\$0.00
TFN amounts withheld from dividends	11V	\$0.00
Franked distributions from trusts	13C	\$0.00
Non primary production income	13U	\$636.01
Franking credits from trusts	13Q	\$0.00
Credit for non-resident withholding amounts (excluding capital gains)	13A	\$0.00
Credit for TFN/ABN amounts withheld from interest, dividends and unit trust distributions	13R/13P	\$0.00
Total current year capital gains	18H	\$153.04
Net capital gain	18A	\$76.52
Credit for non-resident capital gains withholding amounts	18X	\$0.00
Assessable foreign sourced income/Other net foreign source income	20E/20M	\$0.00
Foreign income tax offset	20O	\$0.00

## PART B - COMPONENTS OF ATTRIBUTION

	NOTES	CASH DISTRIBUTION	FRANKING CREDITS	ATTRIBUTED TAXABLE INCOME	INDIVIDUAL TAX RETURN LABEL
<b>Australian Income</b>					
Dividends franked	1	\$0.00	\$0.00	\$0.00	
Dividends unfranked	2	\$0.00		\$0.00	
Interest	3	\$0.16		\$0.16	
NCMI – Non-primary production	4	\$0.00		\$0.00	
Excluded from NCMI – Non-primary production	5	\$10.02		\$10.02	
Other Income	6	\$625.83		\$625.83	
<b>Non primary production income</b>		<b>\$636.01</b>	<b>\$0.00</b>	<b>\$636.01</b>	13U
<b>Capital Gains</b>					
			FOREIGN INCOME TAX OFFSET		
Discounted capital gains	7 & 14	\$76.52		\$76.52	
Capital gains - indexation method	8 & 14	\$0.00		\$0.00	
Capital gains - other	9 & 14	\$0.00		\$0.00	
NCMI - capital gains	4	\$0.00		\$0.00	
Excluded from NCMI - capital gains	5	\$0.00		\$0.00	
<b>Distributed capital gains</b>		<b>\$76.52</b>			
<b>Net capital gains</b>				<b>\$76.52</b>	18A
<b>Assessable Foreign Income</b>	10 & 11	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	20E/20M
<b>Non-Assessable Amounts</b>					
Non-assessable amounts	12	\$197.47			
<b>Total Cash Distribution</b>		<b>\$910.00</b>			

## PART C - ATTRIBUTION MANAGED INVESTMENT TRUST (“AMIT”) COST BASE ADJUSTMENTS

AMIT cost base net increase amount	13	\$0.00			
AMIT cost base net decrease amount	13	\$120.95			

## PART D - ADDITIONAL CAPITAL GAINS INFORMATION FOR ITEM 18

Capital gains – discount method (grossed up amount)	14	\$153.04			
Capital gains - indexation method and other		\$0.00			
<b>Total Current Year Capital Gains</b>		<b>\$153.04</b>			18H

## PART E - WITHHOLDING AND ATTRIBUTION MANAGED INVESTMENT TRUST (“AMIT”) AMOUNTS

<b>Withholding and AMIT Amounts</b>					
Credit for TFN/ABN amounts withheld from interest, dividends and unit trust distributions	15	\$0.00			13R/13P
Total of the amounts withheld by the payer from your AMIT fund payments	16	\$0.00			
Total of the fund payments covered by this payment summary	16	\$0.00			
Total non-resident withholding tax withheld from interest	17	\$0.00			
Name of recipient of the withholding payments fund payments					
Recipient’s TFN or ABN					

Please retain this statement for Australian Income Tax purposes.

# AMIT Member Annual Statement Guide

This Guide provides general information to assist in the completion of an Australian Income Tax Return for the financial year ended 30 June 2020. This guide has been prepared on the basis that you hold your Mirvac Group securities on capital account. Whilst every care has been taken in the preparation of this Guide, Mirvac Group does not provide taxation advice and nothing in this document is to be regarded as advice. If you have any doubts about your tax position, or if you require any further information about your tax affairs or the completion of an Australian Income Tax Return, you should consult your professional adviser without delay.

Mirvac Property Trust ("MPT") is an attribution managed investment trust ("AMIT") for the year ended 30 June 2020. Information on the AMIT regime can be obtained from the My Securities section of the Investor Centre section of Mirvac's website at <https://www.mirvac.com/investor-centre>.

## PART A – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART A?

Your AMIT Member Annual Statement has been designed so that the amounts in Part A correspond with the amounts you are required to enter into your 2020 Individual Tax Return/Supplementary Section for Australian-residents and includes the distribution components from your investment that are relevant for the completion of your Australian Income Tax Return. Please note that there are no dividend amounts from Mirvac Limited to be included in your Australian Income Tax Return for the year ended 30 June 2020.

## PART B – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART B?

Part B of your AMIT Member Annual Statement provides additional information relating to the components of the distribution from MPT that were attributed to you in respect of the year ended 30 June 2020. Please note that there were no dividend amounts from Mirvac Limited to be included in your Australian Income Tax Return for the year ended 30 June 2020.

### NON PRIMARY PRODUCTION INCOME

#### Note 1 - Dividends – Franked amounts

This is your share of franked dividends. Your share of franking credits in relation to franked dividends is provided in the "Franking Credits" column. Although you do not receive the franking credits in cash, you must, in most cases, include them as part of your assessable income in your tax return. You may be entitled to tax offsets in respect of the franking credits distributed, to reduce your income tax or give you a tax refund.

#### Note 2 - Dividends – Unfranked amounts

This is your share of unfranked dividends. No franking credits are attached to these dividends.

#### Note 3 – Interest

This income relates to interest earned on amounts such as cash or fixed interest for securities held in Australia.

#### Note 4 - NCMI

"NCMI" refers to non-concessional managed investment trust income.

#### Note 5 - Excluded from NCMI

"Excluded from NCMI" refers to income that would be NCMI but for a transitional election made by MPT or its sub trusts.

#### Note 6 - Other income

Other income is any other income from Australian sources (excluding capital gains) that is taxable. This includes rental income from direct or indirect property investments but excludes income from NCMI non-primary production and income Excluded from NCMI - non-primary production.

### CAPITAL GAINS

#### Note 7 – Discounted Capital Gains

Discounted capital gains are gains on the disposal of investments that have been held for at least 12 months. The gain has been reduced by 50 per cent as a result of the Capital Gains Tax ("CGT") discount. For additional information refer to Part D overleaf.

## Note 8 – Capital Gains – Indexation Method

Capital gains – indexation method shows the part of the capital gain where the indexation method has been applied.

## Note 9 – Capital Gains – Other

Capital gains – other shows the part of the capital gains where indexation or discount methods have not been applied (such as for CGT assets held for less than 12 months).

## FOREIGN INCOME

### Note 10 – Assessable Foreign Income

Foreign assessable income is foreign income including foreign sourced interest income, foreign dividend income and foreign rental income which attributed at 30 June 2020.

### Note 11 – Foreign Income Tax Offset

Foreign income tax offsets are tax offsets you may be entitled to or in respect to tax paid on foreign sourced income included in your assessable income. The foreign income tax offset is only available to non-residents in certain circumstances such as where certain income distributed is taxed as assessable income in Australia. Your entitlement to a foreign income tax offset may be subject to a foreign tax offset limit. We recommend you refer to the Australian Taxation Office (“ATO”) publication “Guide to Foreign Income Tax Offset Rules 2020”. This can be downloaded from the ATO website at [www.ato.gov.au](http://www.ato.gov.au).

## NON-ASSESSABLE AMOUNTS

### Note 12 – Non-Assessable Amounts

Non-assessable amounts are distributions that are not immediately assessable for income tax purposes and are therefore not included in your Australian Income Tax Return. Under the AMIT regime you should not reduce your cost base for the non-assessable amount.

Under the AMIT regime, the adjustment to the cost base of your MPT units will be determined in accordance with the figures in Part C.

## PART C – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART C?

### AMIT COST BASE ADJUSTMENTS

#### Note 13 – AMIT Cost Base Amounts

Under the AMIT regime you must:

- increase the cost base in your MPT units by your share of the MPT’s taxable income (before the application of the CGT discount); and
- decrease the cost base in your MPT units by the amount distributed to you.

If there is a net decrease amount that exceeds the cost base of your MPT units, the excess will be treated as a capital gain. The amount stated in Part C represents the net change in the cost base in your MPT units for the year ended 30 June 2020. For this year, you will have a net decrease in your cost base.

## PART D – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART D?

#### Note 14 – Additional Capital Gains Information

Part D of your AMIT Member Annual Statement provides additional CGT information relating to the components of the distributions from MPT. There are three methods that are used to calculate a capital gain: indexation method; the discount method and the other method. There is only one way to calculate a capital loss. In some cases, you may be able to choose either the discount or indexation method to calculate your capital gain. In these cases you can use the method that gives you the better result. We recommend you refer to the ATO website page, “Guide to Capital Gains Tax 2020” and the publication “Personal Investors Guide to Capital Gains Tax 2020”. The ATO website address is [www.ato.gov.au](http://www.ato.gov.au).

The discounted capital gain amount and the net capital gain amount in the capital gains section of Part B are based on the 50 per cent CGT discount, which is available to individuals and trusts. Accordingly, a company or complying superannuation fund should use the information contained in the “Additional Capital Gains Information” section in Part D as a basis to determine their net capital gain amount to be included in the 2020 Australian Income Tax Return. We recommend you refer to the ATO website page, “Guide to Capital Gains Tax 2020” and the publication “Personal Investors Guide to Capital Gains Tax 2020”. The ATO website address is [www.ato.gov.au](http://www.ato.gov.au).

If you disposed of your investment in Mirvac Group during the year ended 30 June 2020 you may be required to declare a gain or loss on your investment. This should also be disclosed under Item 18.

## **PART E – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART E?**

### **Note 15 – Credit for TFN/ABN Amounts Withheld**


If you have not provided a TFN, ABN or exemption for your investment, withholding tax at the highest marginal rate (including Medicare levy) of 47.0 per cent has been deducted from your distributions. You should record the total amount detailed at “Credit for TFN/ABN amounts withheld” at item 13R or 13P.

### **Note 16 – Total Amount of “Fund Payments” Made to Non-Resident and Applicable Tax Withheld from those Payments**

If you are a non-resident securityholder, tax has been withheld from parts of your distribution that related to certain Australian sourced income. A Payment Summary for the year ended 30 June 2020 has been provided to you in Part E because tax has been withheld from your distribution.

### **Note 17 – Total Non-Resident Withholding Tax Withheld from Interest**

If you are a non-resident securityholder, non-resident withholding tax has been deducted from your interest income. A Payment Summary for the year ended 30 June 2020 has been provided to you in Part E because tax has been withheld from your distribution.



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