

Magellan Infrastructure Fund (Currency Hedged) (Managed Fund)
ARSN 612 467 580 AFSL 304301



013 001047

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Magellan Infrastructure Fund (Currency Hedged) (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 | \$732.84 | 13U |
| Franked distribution from trusts | \$8.07 | 13C |
| Other deductions relating to non-primary production income | \$0.00 | 13Y |
| Share of franking credits from franked dividends | \$5.62 | 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 | \$485.38 | 20E |
| Other net foreign source income | \$485.38 | 20M |
| Australian franking credits from a New Zealand franking company | \$0.00 | 20F |
| Foreign income tax offset * | \$60.50 | 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 | |
| Total current year capital gains | \$0.00 | |

Part C: Components of attribution

| | Cash distributions | Tax paid or Franking credit (grossed up) | Attributable amount |
|--|-----------------------|--|------------------------|
| Australian Income | | | |
| Dividends - unfranked amount declared to be CFI | \$0.00 | | \$0.00 |
| Dividends - unfranked amount not declared to be CFI | \$2.49 | | \$3.32 |
| Dividends - less LIC capital gain deduction | \$0.00 | | \$0.00 |
| Interest (subject to non - resident withholding tax) | \$17.24 | | \$23.02 |
| Interest (not subject to non - resident withholding tax) | \$0.00 | | \$0.00 |
| Other assessable Australian income | \$528.05 | | \$705.23 |
| Less other allowable trust deductions | \$0.00 | | \$0.00 |
| NCMI – Non-primary production | \$0.95 | | \$1.27 |
| Excluded from NCMI – Non-primary production | \$0.00 | | \$0.00 |
| Non-primary production income | \$548.73 | | \$732.84 |
| Dividends - Franked amount | \$1.83 | \$5.62 | \$8.07 |
| Capital Gains | | | |
| Capital gains - discounted method TAP | \$0.00 | | \$0.00 |
| Capital gains - discounted method NTAP | \$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 NTAP | \$0.00 | | \$0.00 |
| Net capital gains | \$0.00 | | \$0.00 |
| AMIT CGT gross up amount | | | \$0.00 |
| Other capital gains distribution | \$0.00 | | |
| Total current year capital gains | \$0.00 | | \$0.00 |
| NCMI capital gains | \$0.00 | | \$0.00 |
| Excluded from NCMI capital gains | \$0.00 | | \$0.00 |
| Foreign Income | | | |
| Other net foreign source income | \$318.14 | \$60.50 | \$485.38 |
| Assessable foreign source income | \$318.14 | \$60.50 | \$485.38 |
| 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 |
| Total foreign income | \$318.14 | \$60.50 | \$485.38 |
| Other Non-assessable Amounts | | | Amount |
| Net exempt income | | | \$0.00 |
| Non-assessable non-exempt amount | | | \$0.00 |
| Other non-attributable amounts | | | \$0.00 |
| Total Non-assessable amounts | | | \$0.00 |
| Gross Cash Distribution | \$868.70 | | |
| Other deductions from Distribution | | | |
| Less: withholding tax | \$0.00 | | |
| Net Cash Distribution | \$868.70 | | |

Part D : Tax offsets

| Tax offsets | Amount |
|----------------------------|----------------|
| Franking credit tax offset | \$5.62 |
| Foreign income tax offset | \$60.50 |
| Total tax offsets | \$66.12 |

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

| | |
|--|------------|
| AMIT cost base net amount - excess (decrease) | \$934.82 |
| AMIT cost base net amount - shortfall (increase) | \$1,226.29 |

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.



Fund payment summary information for the period ended 30 June 2021

The Fund is an Attribution Managed Investment Trust ("AMIT") for the income year ended 30 June 2021.

The fund payment information below is provided solely for the purposes of determining MIT non-resident withholding tax under the Taxation Administration Act 1953 and should not be used for any other purpose.

| Fund payment breakdown | DPU | |
|---|-------------------|---------------------|
| Other Australian income | 0.06043957 | |
| Capital gains - Discounted method TARP | 0.00000000 | (grossed up amount) |
| Capital gains - Indexation method TARP | 0.00000000 | |
| Capital gains - Other method TARP | 0.00000000 | |
| Total fund payment | 0.06043957 | |
| Non-concessional Managed Investment Trust Income (NCMI) | 0.00010894 | |

Under FATCA and CRS rules, we are required to collect certain information about each securityholder's tax residency and tax classification. Please ensure you are self-certified with our share registry, Link Market Services Limited, please check online at www.linkmarketservices.com.au.



