



Part C Component of attribution	Cash Distribution	Tax Paid/Franching Credit (grossed up)	Attribution	Tax return Label
<b><u>Australian Income</u></b>				
Interest (subject to withholding tax)	0.22		1.05	
Interest (not subject to withholding tax)	0.00		0.00	
Dividends: unfranked amount	0.00		0.00	
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	
Other assessable Australian income	0.00		0.00	
NCMI - Non-primary production	0.00		0.00	
Excluded from NCMI - Non-primary production	0.00		0.00	
<b>Share of net income from trusts, less net capital gains, foreign income and franked distributions</b>	<b>0.22</b>		<b>1.05</b>	<b>13U</b>
<b>Dividends: Franked amount</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13C/13Q</b>
<b><u>Capital gains</u></b>				
Capital gains discount - Taxable Australian property	0.00		0.00	
Capital gains discount - Non-Taxable Australian property	1,281.50	0.00	4,513.79	
Capital gains other - Taxable Australian property	0.00		0.00	
Capital gains other - Non-Taxable Australian property	0.00	0.00	0.00	
NCMI capital gains	0.00		0.00	
Excluded from NCMI capital gains	0.00		0.00	
<b>Net capital gain</b>	<b>1,281.50</b>	<b>0.00</b>	<b>4,513.79</b>	<b>18A</b>
AMIT CGT gross up amount	0.00		4,513.79	
Other capital gains distribution	1,281.50		0.00	
<b>Total current year capital gains</b>	<b>2,563.00</b>	<b>0.00</b>	<b>9,027.58</b>	<b>18H</b>
<b><u>Foreign Income</u></b>				
Other net foreign source income	32.32	136.05	287.80	20M/20O
<b>Assessable foreign source income</b>	<b>32.32</b>	<b>136.05</b>	<b>287.80</b>	<b>20E</b>
Australian franking credits from a New Zealand franking company	0.00	0.00	0.00	20F
CFC income	0.00		0.00	19K
Transferor trust income	0.00		0.00	19B
<b>Total foreign income</b>	<b>32.32</b>	<b>136.05</b>	<b>287.80</b>	
<b><u>Tax offsets</u></b>				
Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	0.00		13Q / 20F	
Foreign income tax offset	136.05		20O	
<b>Total tax offsets</b>	<b>136.05</b>			

<u>Other non-assessable amounts and cost base details</u>	Cash distribution	Attribution/Amount	Other amount
Net exempt income	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	0.00		

<b>Gross cash distribution</b>	<b>2,595.54</b>		<b>2,595.54</b>
<b>AMIT cost base net amount - excess (decrease)</b>			<b>0.00</b>
<b>AMIT cost base net amount - shortfall (increase)</b>			<b>6,584.84</b>

<u>Other amounts deducted from trust distribution</u>	Cash Amount	Tax return label
TFN amounts withheld	0.00	13R
Non-resident withholding tax deducted	0.00	
Other expenses	0.00	13Y
Credit for foreign resident capital gains withholding	0.00	18X
<b>Net cash distribution</b>	<b>2,595.54</b>	

This guide provides general information and has been prepared to assist you in understanding the various components of the Attribution Managed Investment Trust Member Annual (AMMA) Statement which you have received from the Fund in relation to the year ended 30 June 2023. This guide has been prepared to assist you in completing your Income tax return for the year ending 30 June 2023.

Australian tax laws are complex and each unitholder's particular circumstances will be different. You should seek your own tax advice before taking any action based on this guide and consult your professional tax advisor for advice specific to your circumstances. This guide should be read in conjunction with the Australian Taxation Office's (ATO's) instructions and publications. The comments contained in this guide do not constitute legal, tax or financial planning advice. They are general in nature, offered on an informative basis only and are not intended to cover all of the potential tax consequences in relation to a particular unitholder. Certain items discussed in this guide may not apply to certain unitholders (for example, due to the unitholder's residency, entity type or some other factor).

The Fund is an Attribution Managed Investment Trust (AMIT) for the year ended 30 June 2023. Your AMMA Statement includes amounts attributed to you from the Fund relating to the year ended 30 June 2023. You may be required to include these amounts in your tax return for the 2023 financial year.

This AMMA Statement is prepared for an Australian resident individual investor who holds units in the Fund on a capital account. Unitholders should seek professional taxation advice in relation to this AMMA statement.

#### **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 amounts attributed to you from the Fund that are relevant for the completion of your 2023 tax return. Depending on your circumstances, you may be able to copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2023. The breakdown of the components is shown in Part C of your AMMA statement.

#### **Part C - Component of attribution**

This section of your AMMA Statement gives you a detailed breakdown of the cash paid to you and the amounts 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 breakdown 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 during 2023.

##### **2. Capital gains**

###### **Capital gains discount - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)**

The capital gains tax (CGT) discount is generally available for gains on the disposal of investments that have been held for at least 12 months. These items are that part of the Fund's net capital gain that represents discount capital gains paid and attributed to you. Resident individuals and trusts (conditions apply) may be eligible for a 50% CGT discount and resident complying superannuation funds may be 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 paid and attributed to you in relation to the disposal of investments held by the Fund which are held for less than 12 months. The CGT discount is not available in relation to such gains.

###### **Net capital gains**

This amount represents the taxable capital gains which is the sum of the capital gains (discounted and other methods) and any foreign tax paid on capital gains.

###### **AMIT CGT gross up amount**

This item shows the additional amount treated as capital gains of a unitholder 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 under s104-107E of the ITAA 1997. 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 are 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. Foreign tax paid on foreign income (other than foreign capital gains) is also shown here.

##### **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 may not be immediately assessable for income tax purposes and may not be required to be included in your tax return. However, they may be relevant when determining any adjustment to the cost base of your unit holding and may be relevant in working out your gain/loss at the time you dispose of your units in the Fund.

###### **Other non-attributable amounts**

Other non-attributable amounts are cash distributions paid to you that exceed the attribution amount, to the extent they are not already shown in other components. These amounts are reflected in the calculation of the AMIT cost base net amount - excess or shortfall. It does not include Other capital gains distributions which are shown at the capital gains section.

###### **AMIT cost base net amounts**

Under the AMIT regime you are required to adjust your cost base of your units as follows:

AMIT cost base net amount - excess (decrease). You must reduce the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - excess. A capital gain may also arise if your AMIT cost base net amount - excess is greater than your cost base of your units in the Fund.

AMIT cost base net amount - shortfall (increase). You must increase the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - shortfall.

**End of Document**

18 January 2023



046-1605331-029396

 MR MARTYN J BRIMAGE + MRS ROBERTA A WILKIES-BRIMAGE  
 <BRIMAGE FAMILY SUPER FUND>  
 16 CORMORANT DRIVE  
 HEWITT SA 5118

 ASX Code: MGOC  
 APIR Code: MGE0001AU  
 Investor Number: 039379  
 SRN: |\*\*\*\*\*821

## Distribution Statement

### Magellan Global Fund (Open Class Units)

This statement details the distribution for your holdings with Magellan Asset Management Limited in the above fund for the period 1 July 2022 to 31 December 2022.

**Distribution Details**

Cash Distribution Rate	\$0.05100000
Record Date	04/01/2023
Payment Date	18/01/2023

Date	Unit Balance Before Distribution	Gross Distribution (\$)	Withholding Tax (\$) *	Net Payments (\$)	Payment Method	BSB	Account Number	Unit Balance After Distribution **
31-12-2022	25,421.5744	1,296.50	0.00	1,296.50	Direct Credit	182-***	*****320	25,421.5744

**Investor Details**

Name	TFN/ABN Quoted
MR MARTYN J BRIMAGE + MRS ROBERTA A WILKIES-BRIMAGE <BRIMAGE FAMILY 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.

\*\*Does not include any transactions ex-date onwards, except for reinvested units (if applicable). Neither Magellan Asset Management Limited nor Apex Fund Services Pty Ltd will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.

Should you have any questions regarding this statement please contact our Unit Registry Office on 1300 127 780 or by email [magellanfunds@apexgroup.com](mailto:magellanfunds@apexgroup.com).

You can update your Tax File Number, DRP preference or bank account details online at <https://magellan.apexgroupportal.com/login>

Please send all mail correspondence to Apex Fund Services Pty Ltd at GPO Box 143, Sydney NSW 2001.

## Fund Payment Notice

### Magellan Global Fund (Open Class Units)

The responsible entity or the Trustee of the Magellan Global Fund (Open Class Units) ("Fund") considers that the Fund is a withholding Managed Investment Trust ("MIT") for the purposes of subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953 ("TAA") for the year ended 30 June 2023. The Fund is an Attribution Managed Investment Trust ("AMIT") in relation to the year ended 30 June 2023.

The fund payment information below is provided solely for the purposes of Subdivisions 12A-B, 12A-C of Schedule 1 to the TAA in order to determine withholding MIT non-resident withholding tax and to assist entities with withholding obligations that may arise in respect of amounts paid to non-residents and should not be used for any other purpose.

Components	Cents per unit
Australian-sourced interest	0.00017612
Unfranked Australian dividends	0.00000000
Managed investment trust fund payment (exclusive of NCMI and Excluded NCMI)	0.00000000
Non-concessional managed investment trust income (NCMI)	0.00000000
Excluded non-concessional managed investment trust income (Excluded NCMI)	0.00000000

Australian resident unitholders should not rely on this information for the purposes of completing their income tax returns. Details of the full year AMIT determined components will be provided in the 2023 AMIT Member Annual ("AMMA") Statement for the Fund. The AMMA Statement for the Fund will be sent to unitholders after 30 June 2023.

Please note information contained in this document is a reference guide ("Guide") only. This Guide is suited for use by non-resident unitholders invested into the Fund. This Guide is a summary only and is not intended to provide a detailed analysis of each aspect of the relevant Australian Taxation laws. The effects of the Australian taxation laws are very complex, we therefore recommend that you consult your financial adviser, accountant or obtain specialised taxation advice.

21 July 2023



046-1626886-028179

 MR MARTYN J BRIMAGE + MRS ROBERTA A WILKIES-  
 BRIMAGE <BRIMAGE FAMILY SUPER FUND>  
 16 CORMORANT DRIVE  
 HEWITT SA 5118

 ASX Code: MGOC  
 APIR Code: MGE0001AU  
 Investor Number: 039379  
 SRN: I\*\*\*\*\*821

## Distribution Statement

### Magellan Global Fund (Open Class Units)

This statement details the distribution for your holdings with Magellan Asset Management Limited in the above fund for the period 1 January 2023 to 30 June 2023.

#### Distribution Details

Cash Distribution Per Unit	\$0.05110000
Record Date	04/07/2023
Payment Date	21/07/2023

Date	Unit Balance Before Distribution	Gross Distribution (\$)	Withholding Tax (\$) *	Net Payments (\$)	Payment Method	BSB	Account Number	Unit Balance After Distribution **
30-06-2023	25,421.5744	1,299.04	0.00	1,299.04	Direct Credit	182-***	*****320	25,421.5744

#### Investor Details

Name	TFN/ABN Quoted
MR MARTYN J BRIMAGE + MRS ROBERTA A WILKIES-BRIMAGE <BRIMAGE FAMILY SUPER FUND>	Yes

Note:

Gross Distribution is equal to Unit Balance Before Distribution multiplied by Cash Distribution Per Unit.

\*Tax has been deducted if you are recorded as a non-resident or where you have not advised your Tax File Number (TFN) / Australian Business Number (ABN) by the Record Date. The withholding tax amount is calculated on the attribution amount of your distribution. For further details please refer to <https://www.magellangroup.com.au/funds/distributions/>.

\*\*Does not include any transactions ex-date onwards, except for reinvested units (if applicable). Neither Magellan Asset Management Limited nor Apex Fund Services Pty Ltd will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.

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Components	Cents per unit
Australian-sourced interest	0.00399097
Unfranked Australian dividends	0.00000000
Managed investment trust fund payment (exclusive of NCMI and Excluded NCMI)	0.00000000
Non-concessional managed investment trust income (NCMI)	0.00000000
Excluded non-concessional managed investment trust income (Excluded NCMI)	0.00000000

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**MAGELLAN**  
ASSET MANAGEMENT LIMITED

21 July 2023



046-1626886-028179

MR MARTYN J BRIMAGE + MRS ROBERTA A WILKIES-  
BRIMAGE <BRIMAGE FAMILY SUPER FUND>  
16 CORMORANT DRIVE  
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ASX Code: MGOC  
APIR Code: MGE0001AU  
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## Periodic Statement

### Magellan Global Fund (Open Class Units)

This statement details your transactions and the fees and costs applicable to your investment for the period 1 July 2022 to 30 June 2023.

Date	Transaction	Transaction Amount (\$)	Transaction Price (\$)	Transaction Units	Buy/Sell Spread(\$) <sup>1</sup>	Unit Balance	Exit Unit Price (\$)	Value (\$) <sup>2</sup>
01-07-2022	Opening Balance					25,421.5744	2.2769	57,882.38
31-12-2022	Distribution	1,296.50						
30-06-2023	Distribution	1,299.04						
30-06-2023	Closing Balance					25,421.5744	2.6357	67,003.64

<sup>1</sup>The buy-sell spread represents the Responsible Entity's estimate of costs incurred by the Fund in purchasing or selling assets in relation to your transaction. The buy-sell spread is not a fee paid to the Responsible Entity.

<sup>2</sup>This is the value of your investment calculated by multiplying your unit balance by the exit unit price for the relevant date.

**Fees and Cost Summary**

**Fees deducted directly from your account: \$0.00**

This amount has been deducted directly from your account (reflected in the transactions listed on this statement).

**Fees and costs deducted from your investment: \$890.55**

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment and that are not reflected as transactions listed on this statement or in the Additional explanation of fees and costs.

**TOTAL FEES AND COSTS YOU PAID \$890.55**

This approximate amount includes all the fees and costs which affected your investment during the period.

**Additional Explanation of Fees and Costs**

There are no additional fees or costs.

The fee amounts set out in this statement are inclusive of GST and net of the benefit of any reduced input tax credits claimed by the Fund.

**Net return summary**

**Net return on Investment: \$11,716.80**

Return on investment is the change in the value of your investment over the period from 1 July 2022 to 30 June 2023. It is calculated as closing balance, plus redemptions and distributions, minus additional investments (including reinvestments) and opening balance. The return listed is net of the total fees and costs you paid, as detailed in this statement above.

**Complaints Resolution**

If you have any concerns or complaints, as a first step please contact our Complaints Officer on +61 2 9235 4888 or by email [complaints@magellangroup.com.au](mailto:complaints@magellangroup.com.au) and we will do our best to resolve your concern quickly and fairly. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority ("AFCA"). AFCA provides fair and independent financial services complaint resolution that is free to consumers. Details on how to make a complaint with AFCA can be found at [www.afca.org.au](http://www.afca.org.au).

**Further Information**

Should you have any questions regarding this statement please contact our Unit Registry on 1300 127 780 (Australia), 0800 787 621 (NZ), +61 2 8259 8566 (international) or by email at [magellanfunds@apexgroup.com](mailto:magellanfunds@apexgroup.com).