

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: 1300 665 385  
ASX Code: STW  
Security Code: STW  
Email: SPDR@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

**Part A: Your details**



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NOLI SUPER CO PTY LTD  
<NOLI SUPER FUND A/C>  
PO BOX 1777  
WOLLONGONG DC NSW 2500

**Date:** 26 July 2022  
**Reference No.:** X\*\*\*\*\*0191

**Attribution Managed Investment Trust Member Annual  
Statement for the year ended 30 June 2022**

**Part B: Summary of 2022 tax return (supplementary section) items for a resident individual**

Item	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$667.55	13U
Franked distribution from trusts	\$8,839.70	13C
Share of franking credits from franked dividends	\$2,698.51	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$741.54	18A
Total current year capital gains	\$1,483.08	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$145.97	20E
Other net foreign source income	\$145.97	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$3.66	20O

\*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 2022.

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

	Amount	
Capital gains - discounted method	\$1,483.08	(gross amount)
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$1,483.08</b>	

Part C: Components of attribution	Cash Distributions	Tax paid or Franking credit (gross up)	Attributable amount
<b>Australian Income</b>			
Interest (subject to non - resident withholding tax)			\$72.13
Interest (not subject to non - resident withholding tax)			\$0.00
Dividends - unfranked amount declared to be CFI			\$402.41
Dividends - unfranked amount not declared to be CFI			\$91.71
Other assessable Australian income (Other)			\$92.26
Other assessable Australian income (NCMI)			\$6.49
Other assessable Australian income (Excluded from NCMI)			\$2.15
Other assessable Australian income (CBMI)			\$0.40
<b>Non-primary production income</b>			<b>\$667.55</b>
<b>Dividends - Franked amount</b>		<b>\$2,698.51</b>	<b>\$8,839.70</b>
<b>Capital Gains</b>			
Capital gains – Discounted method TAP (Other)			\$31.87
Capital gains – Discounted method TAP (NCMI)			\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)			\$0.00
Capital gains – Discounted method TAP (CBMI)			\$0.00
Capital gains - Discounted method NTAP			\$709.67
Taxable foreign capital gains - Discounted method	\$0.00		\$0.00
Capital gains – Other method TAP (Other)			\$0.00
Capital gains – Other method TAP (NCMI)			\$0.00
Capital gains – Other method TAP (Excluded from NCMI)			\$0.00
Capital gains – Other method TAP (CBMI)			\$0.00
Capital gains - Other method NTAP			\$0.00
Taxable foreign capital gains - Other method	\$0.00		\$0.00
<b>Net Capital Gains</b>	<b>\$0.00</b>		<b>\$741.54</b>
AMIT CGT gross up amount			\$741.54
Other capital gains distribution			\$741.54
<b>Total current year capital gains</b>	<b>\$0.00</b>		<b>\$1,483.08</b>
<b>Foreign Income</b>			
Other net foreign source income		\$3.66	\$145.97
<b>Assessable foreign source income</b>		<b>\$3.66</b>	<b>\$145.97</b>
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income			\$0.00
<b>Total foreign income</b>		<b>\$3.66</b>	<b>\$145.97</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income			\$0.00
Non-assessable non-exempt amount			\$0.00
Other non-attributable amounts			\$165.14
<b>Total Non-Assessable amounts</b>			<b>\$165.14</b>
<b>Gross Cash Distribution</b>	<b>\$8,599.27</b>		
Less: TFN amounts withheld	\$0.00		
Less: Non-resident tax withheld on interest and dividends	\$0.00		
Less: Non-resident tax withheld on fund payments	\$0.00		
<b>Net Cash Distribution</b>	<b>\$8,599.27</b>		

#### Part D: Tax offsets

Tax offsets	Amount
Franking credit tax offset from Australian resident companies	\$2,698.51
Foreign income tax offset - Other net foreign source income	\$3.66
Foreign income tax offset - Taxable foreign capital gains - Discounted method	\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method	\$0.00
Australian franking credit from a New Zealand franking company	\$0.00
<b>Total tax offsets</b>	<b>\$2,702.17</b>

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

AMIT cost base net amount - excess (decrease cost base)	Amount
AMIT cost base net amount - excess (decrease cost base)	\$165.14
AMIT cost base net amount - shortfall (increase cost base)	\$0.00

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# Guide to your State Street Global Advisors SPDR ETF Annual Tax Statement for 2022 Tax Year

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## Who Should Use This Guide?

This guide (based on relevant law at June 2022) can help you fill out your 2022 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) 2022.

The Individual tax return instructions 2022 and the Individual tax return instructions Supplement 2022 can be obtained from the Australian Taxation Office (ATO) website at [ato.gov.au/2022-supplementary-return](https://ato.gov.au/2022-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, superannuation fund 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) 2022**. 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 2022. 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) 2022** 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 2022 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.

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Locked Bag A14, Sydney South, NSW, 1235  
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Security Code: SPDR  
Email: SPDR@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

**SPDR S&P/ASX Fund**

State Street Global Advisors, Australia Services Limited  
A.B.N 16 108 671 441 AFS Licence Number: 274 900

**Part A: Your details**

<Investor name>  
<Investor address>  
<Investor address>  
<Investor address>

Date: 26 July 2022  
Reference No.: X\*\*\*\*\*1234

**Attribution Managed Investment Trust Member Annual  
Statement for the year ended 30 June 2022**

**Part B: Summary of 2022 tax return (supplementary section) items for a resident individual**

Item	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
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
CFC Income	\$0.00	19K
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

\*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 2022.

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

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
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 (gross up)	Attributable amount
<b>Australian Income</b>			
Interest (subject to non - resident withholding tax)			\$0.00
Interest (not subject to non - resident withholding tax)			\$0.00
Dividends - unfranked amount declared to be CFI			\$0.00
Dividends - unfranked amount not declared to be CFI			\$0.00
Other assessable Australian income (Other)			\$0.00
Other assessable Australian income (NCMI)			\$0.00
Other assessable Australian income (Excluded from NCMI)			\$0.00
Other assessable Australian income (CBMI)			\$0.00
<b>Non-primary production income</b>			<b>\$0.00</b>
<b>Dividends - Franked amount</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Gains</b>			
Capital gains – Discounted method TAP (Other)			\$0.00
Capital gains – Discounted method TAP (NCMI)			\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)			\$0.00
Capital gains – Discounted method TAP (CBMI)			\$0.00
Capital gains - Discounted method NTAP			\$0.00
Taxable foreign capital gains - Discounted method		\$0.00	\$0.00
Capital gains – Other method TAP (Other)			\$0.00
Capital gains – Other method TAP (NCMI)			\$0.00
Capital gains – Other method TAP (Excluded from NCMI)			\$0.00
Capital gains – Other method TAP (CBMI)			\$0.00
Capital gains - Other method NTAP			\$0.00
Taxable foreign capital gains - Other method		\$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>Foreign Income</b>			
Other net foreign source income		\$0.00	\$0.00
<b>Assessable foreign source income</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
<b>Total foreign income</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income			Amount \$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>		
Less: TFN amounts withheld	\$0.00		
Less: Non-resident tax withheld on interest and dividends	\$0.00		
Less: Non-resident tax withheld on fund payments	\$0.00		
<b>Net Cash Distribution</b>	<b>\$0.00</b>		
<b>Part D: Tax offsets</b>			
<b>Tax offsets</b>			
Franking credit tax offset from Australian resident companies			Amount \$0.00
Foreign income tax offset - Other net foreign source income			\$0.00
Foreign income tax offset - Taxable foreign capital gains - Discounted method			\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method			\$0.00
Australian franking credit from a New Zealand franking company			\$0.00
<b>Total tax offsets</b>			<b>\$0.00</b>
<b>Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments</b>			
<b>AMIT cost base net amount - excess (decrease cost base)</b>			Amount \$0.00
<b>AMIT cost base net amount - shortfall (increase cost base)</b>			\$0.00

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**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	O	000,000.00	00
Share of net income from trusts, less capital gains, foreign income and franked distributions	U	1,000,000.00	00
Franked distributions from trusts	C	000,000.00	00
Landcare operations expenses	J	000,000.00	00
Other deductions relating to amounts shown at O, U and C	Y	000,000.00	00
			TYPE
			Net non-primary production amount
Net non-primary production amount		000,000.00	LOSS

<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**

13. Share of franking credit from franked dividends

**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) 2022 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	1,450,000.00	DR
Other net foreign employment income	T	2,000.00	DR LOSS
Net foreign pension or annuity income WITHOUT an undeducted purchase price	L	1,000.00	DR LOSS
Net foreign pension or annuity income WITH an undeducted purchase price	D	1,000.00	DR LOSS
Net foreign rent	R	1,000.00	DR LOSS
Other net foreign source income	M	1,000.00	DR LOSS
Australian franking credits from a New Zealand franking company	F	1,000.00	DR

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	1,000.00
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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 2022](#)" for further explanation of how to calculate the net capital gain to be shown at Item 18, box label **A**.

**18. Capital Gains**

Did you have a capital gains tax event during the year?

G NO  YES

You must print  in the YES box at G if you had an amount of capital gains from a trust.

Have you applied an exemption or rollover?

M NO  YES  CODE

Net capital gain A  .00

Total current year capital gains

H  .00

Net capital losses carried forward to later income years

V  .00

**As CGT is a complex item, we recommend you confirm your CGT position with your tax adviser.**

For more information, refer to the ATO's: ["Guide to capital gains tax 2022."](#)

**TFN Withholding Tax**

**TFN withholding tax — Item 13R on your income tax return**

When you first invested in a SPDR ETF fund you were asked to provide your tax file number (TFN). If you chose not to do so, the responsible entity is required to deduct TFN withholding tax at the rate of 47% from distributions of income made to you.

**Step 1** If, on any of your SPDR ETF AMMA statements there is an amount for "Credit for tax amounts withheld" identified with the label 13R, then that amount is your credit for TFN amounts withheld from your distributions from that particular SPDR ETF investment. Add the amounts labelled 13R in each SPDR ETF AMMA statement to determine the total amount of credit for TFN amounts withheld from your SPDR ETF investments. Add this amount to any other TFN withholding amounts deducted from other investments.

**Step 2** Enter the total amount from Step 1 in your tax return at Item 13, box label R. TFN withholding tax is able to be offset against your tax liability on taxable income. In circumstances where the TFN withholding tax exceeds your tax liability, you are entitled to a refund of that excess tax.

13. Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions

R  .00

## 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 2022](#)" 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 2021 to 30 June 2022. 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.**

## 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 2022 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 2022' publication. If your situation is more complex, you may need to refer to the publication "*Guide to capital gains tax 2022*". 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 2022*" or "*Guide to capital gains tax 2022*."

**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)

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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 2022 and is subject to change.

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