



Growthpoint Properties Australia

Growthpoint Properties Australia Limited (ACN 124 093 901, AFSL No. 316409)
Growthpoint Properties Australia Trust (ARSN 120 121 002)

001312 000 GOZ
DILLENBECK HOLDINGS PTY LTD
<DILLENBECK SUPER FUND A/C>
UNIT 8 12 TAYLOR ST
BIGGERA WATERS QLD 4216

Update your information:

Online:
www.investorcentre.com/au

By Mail:
Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:

(within Australia) 1300 665 792
(international) +61 3 9415 4366

Holder Identification Number (HIN)

HIN WITHHELD COY

Attribution Managed Investment Trust Member Annual Statement for Growthpoint Properties Australia Trust (GOZ Trust) for the year ended 30 June 2021

Part A: Your Details

Australian tax file number (TFN)
Quoted

Part B: Summary of 2021 tax return (supplementary section) items

Tax return for individuals (supplementary section)	Tax return label	Total amount
Partnerships and trusts		
Non-primary production		
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$1,546.25
Share of credits from income and tax offsets		
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	13R	\$0.00
Capital gains		
Net capital gain	18A	\$141.75
Total current year capital gains (grossed up amount)	18H	\$283.50

* See Part D for Growthpoint Properties Australia Limited dividend information to be included in your 30 June 2021 tax return

Part C AMMA: Components of an Attribution

Table 1: Australian income

Australian income	Tax return label	Attribution	Tax Paid or Franking credits (grossed up)
Interest		\$6.15	
Other taxable Australian income		\$1,540.10	
Non-primary production income (A)	13U	\$1,546.25	

Table 2: Capital gains

Capital gains*	Tax return label	Attribution	Foreign tax credit**
Capital gains discount - Taxable Australian property		\$141.75	
Net capital gain	18A	\$141.75	
AMIT CGT gross up amount		\$141.75	
Total capital gains (B)	18H	\$283.50	

Table 3: Other non-assessable amounts and cost base details

Other non-assessable amounts	Tax return label	Attribution	Other amount
Other non-attributable amounts			\$870.25
Gross cash distribution (G)			\$2,700.00
AMIT cost base net amount - excess (decrease cost base)			\$870.25

Table 4: Other amounts deducted from trust distribution

Other amounts deducted from trust distribution	Tax return label		Cash amount
TFN amounts withheld	13R		\$0.00
Net cash distribution			\$2,700.00

Net Distribution for the year:	
Distribution paid 26 February 2021	\$1,040.00
Tax withheld	\$0.00 ⁽¹⁾
Distribution paid 31 August 2021	\$1,660.00
Tax withheld	\$0.00 ⁽¹⁾
Net Distributions applicable to year ended 30 June 2021	\$2,700.00 ⁽²⁾

⁽¹⁾ This amount includes both no-TFN withholding tax and non-resident withholding tax from payments to non-residents.

⁽²⁾ This amount includes any distribution taken as additional GOZ securities under Growthpoint Properties Australia's distribution reinvestment plan.

Part D – Non AMIT Information – Growthpoint Properties Australia Limited dividend

Dividend Income	Amount	Tax return label
Franked dividends	\$0.00	11T
Franking credits	\$0.00	11U
TFN amount withheld	\$0.00	11V

Use this Tax Statement to complete your 2021 Tax Return. Do not use your dividend/distribution statements issued with cash payments to complete your 2021 Tax Return. You should seek independent advice if you are uncertain as to the nature of any item included in this Statement.

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

PLEASE REFER TO THE FLIPSIDE OF THIS STATEMENT FOR IMPORTANT TAXATION INFORMATION

THIS GUIDE APPLIES TO YOU IF:

- You are an individual Australian resident investor in Growthpoint Properties Australia (which comprises the stapled security of Growthpoint Properties Australia Limited (the “**Company**”) and Growthpoint Properties Australia Trust (the “**Trust**”),
- You hold your Growthpoint stapled securities for the purpose of investment (rather than for resale at a profit) such that the capital gains tax (“**CGT**”) provisions apply to your Growthpoint stapled securities (rather than the ordinary income provisions).

The Guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office’s instructions and publications. This Guide does not constitute the giving of tax or financial product advice.

As each investor’s particular circumstances may be different we recommend that you seek and rely on independent taxation advice in relation to your distribution.

GROWTHPOINT ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAXATION STATEMENT

GROWTHPOINT TRUST DISTRIBUTION

Your Growthpoint AMIT Member Annual Taxation Statement includes Trust distributions paid to you in February 2021 and August 2021.

For an individual Australian resident taxpayer, the distributions from the Trust are recognised for tax purposes on an attribution basis and not on a receipts basis.

PART B: SUMMARY OF TAX RETURN FOR INDIVIDUALS – 2021 ITEMS

For tax purposes the distributions from the Trust comprise Australian taxable income (being interest and rental income), a net capital gain, a AMIT CGT gross-up amount (previously known as CGT concession) and other non-assessable amounts (includes tax-free amounts and amounts previously known as tax-deferred). A brief explanation of these terms follows:

U Item 13 – Non –primary production income

This item shows your share of Australian sourced non-primary production income. Net capital gains, franked distributions and foreign income are not included in this amount.

R Item 13 – Credit for TFN amounts withheld

This item shows your share of any credit for TFN amounts withheld from interest, dividends and unit trust distributions paid or payable, in accordance with sections 12-140 and 12-145 of Schedule 1 to the Taxation Administration Act 1953 (TAA).

H Item 18 – Total current year capital gains

A Item 18 – Net capital gain

The components of these items are set out in Part C. You will need to gross up your cash distribution by the amount of any tax paid on capital gains (e.g. foreign tax on foreign net capital gains). If you have no current year capital losses or prior year net capital losses, the net capital gain amount can be transferred to your return. However, if you have current year capital losses or prior year net capital losses you will not simply be able to transfer the net capital gain amount from Part C to your tax return as such losses can generally be offset against and reduce capital gains. For assistance in completing the capital gains tax related questions please refer to the ATO publications: Guide to capital gains tax 2021 and Personal investors guide to capital gains tax 2021.

TFN AMOUNTS WITHHELD

Where you have not provided your Tax File Number or claimed an exemption, tax will be withheld from all unfranked dividends and trust income distributed to you at a rate of 47%. The tax withheld may be claimed as a credit in your income tax return.

PART C: COMPONENTS ATTRIBUTED

Australian income

These details provide a break up of label U item 13 Non-primary production income from trusts.

Capital gains

Capital gains discount

This item shows the part of the capital gains attributed to you that are eligible for the 50% CGT discount.

Net capital gain

This item shows the sum of capital gains (discount and other methods) that has been attributed to you.

AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of members under subsections 276-85(3) and (4) of the ITAA 1997, and is included in the AMIT cost base increase amount. This amount is non-assessable.

Total capital gain

This item represents the actual amount of capital gains attributed and includes the non-assessable amount in the attribution column for capital gains.

Other non-assessable amounts

- Other non-attributable amount - includes the tax-free amounts and amounts previously known as tax-deferred already reflected in the AMIT cost base net amount.

Cash distribution details

- TFN amounts withheld – shows the amount withheld from your distributions in accordance with sections 12-140 and 12-145 of Schedule 1 to the Taxation Administrations Act 1953.

Cost base details

- AMIT cost base net amount – excess
You must adjust the cost base downwards or reduced cost base of your membership interests in the AMIT by the AMIT cost base net amount – excess.

Example – We have provided an example below that illustrates how the cost base adjustment is made:

Anne holds units in the AMIT fund on capital account. The cost base for the units at the start of the year (1 July 2018) was \$1.50 per unit.

Where there is an AMIT cost base net amount – excess

Anne receives a 2020 AMMA with an AMIT cost base net amount – excess of \$0.50 per unit. Anne will need to reduce the cost base of her units in the AMIT by \$0.50 per unit. This will result in an ending cost base of \$1.00 per unit.

Disclaimer of liability

While every effort is made to provide accurate and complete information, Growthpoint Properties Australia does not warrant or represent that information in this guide is free from errors or omissions or is suitable for your intended use subject to any terms implied by law and which cannot be excluded. Growthpoint Properties Australia accepts no responsibility from any loss, damage, cost or expense, whether direct or indirect, incurred by you as a result of any error, omission or misrepresentation in information.