



## SG HISCOCK & COMPANY

22 September 2023

Mr Joel S & Mrs Nenada Hanson ATF Hanson Super Fund a/c  
22 Kowara Dale  
BEELIAR WA 6164

Investor Number : 69516599

### Periodic Statement

#### SGH Australian Small Companies Fund Class A - APIR Code CSA0131AU

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	Redemption Price (\$)	Balance (\$) <sup>2</sup>
01-07-2022	Opening Balance					8,130.8900	2.6896	21,868.84
31-12-2022	Distribution	205.34						
31-12-2022	Reinvestment	205.34	2.9967	68.5200	0.00	8,199.4100	2.9967	24,571.17
30-06-2023	Distribution	273.99						
30-06-2023	Closing Balance					8,199.4100	3.0204	24,765.50

<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 redemption price for the relevant date.



## SG HISCOCK & COMPANY

### **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: \$311.08**

This approximate amount has been deducted from your investment (gross of any rebates) 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: \$311.08**

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 goods and services tax and net of the benefit of any reduced input tax credits claimed by the Fund.

### **Net return summary**

#### **Net return on investment: \$3,170.65**

Return on Investment is the change in the value of your investment over the investment period from 01 July 2022 to 30 June 2023. It is calculated as closing balance, plus redemptions and distributions, minus additional investments and opening balance. Returns are net of management and administration fees, any performance fees, and any adviser fees that may have been charged.

### **Complaints resolution**

An internal complaints handling procedure has been established. If you have a complaint about your investment, please contact SGH on:

Phone: 1300 555 511 or +61 3 9612 4600 if calling from outside Australia.

Post: SG Hiscock & Company Limited, Level 23, 360 Collins Street, Melbourne, VIC, 3000.

Email: [enquiries@sghiscock.com.au](mailto:enquiries@sghiscock.com.au)

We will acknowledge receipt of the complaint within 1 Business Day or as soon as possible after receiving the complaint. We will seek to resolve your complaint as soon as practicable but not more than 30 calendar days after receiving the complaint.

If an issue has not been resolved to your satisfaction, you can request that the complaint be escalated to the Responsible Entity of the Fund, MSC Australia Limited, for review.

If you are not satisfied with our response to your complaint, you may lodge a complaint with the Australian Financial Complaints Authority.

Contact details are:

Online: [www.afca.org.au](http://www.afca.org.au)

Phone: 1800 931 678

Email: [info@afca.org.au](mailto:info@afca.org.au)

Post: GPO Box 3, Melbourne VIC 3001.

The external dispute resolution body is established to assist you in resolving your complaint where you have been unable to do so with us. However, it's important that you contact us first.

Should you have any questions regarding this statement please contact our Unit Registry Office on 1300 133 451 or by email: [SGHInvestorServices@apexgroup.com](mailto:SGHInvestorServices@apexgroup.com).

Please send all mail correspondence to Apex Fund Services Pty Ltd at GPO Box 4968, Sydney NSW 2001.



## SG HISCOCK & COMPANY

24 July 2023

Mr Joel S & Mrs Nenada Hanson ATF Hanson Super Fund a/c  
22 Kowara Dale  
BEELIAR WA 6164

Investor Number : 69516599

### Attribution Managed Investment Trust Member Annual (AMMA) Statement For the year ended 30 June 2023 SGH Australian Small Companies Fund Class A - APIR Code CSA0131AU

#### Part A - Your Details

You are recorded as being: Superannuation Fund  
Australian Tax File Number (TFN) / ABN Quoted: Provided  
Country of residence at 30 Jun 2023: Australia

Part B - Summary of 2023 Tax Return (supplementary section) Items	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	54.40	13U
Franked distributions from trusts	513.45	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for tax withheld where Australian business number not quoted	0.00	13P
Share of franking credit from franked dividends	220.65	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
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	T9 (Code E)
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
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	118.01	20E
Other net foreign source income	118.01	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets *	20.43	20O

\* The foreign income tax offset represents foreign income tax offsets in respect of both foreign income and foreign capital gains derived by the Fund. Foreign income tax offsets on foreign capital gains have not been reduced by the capital gains tax discount.

Please retain this statement for Income Tax Purposes

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)	11.42		11.42	
Interest (not subject to withholding tax)	0.00		0.00	
Dividends: unfranked amount	32.35		32.35	
Dividends: unfranked amount declared to be CFI	5.02		5.02	
Dividends: unfranked amount not declared to be CFI	27.33		27.33	
Dividends: less LIC capital gain deduction	0.00		0.00	
Other assessable Australian income	10.02		10.02	
NCMI - Non-primary production	0.61		0.61	
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>54.40</b>		<b>54.40</b>	<b>13U</b>
<b>Dividends: Franked amount</b>	<b>292.80</b>	<b>220.65</b>	<b>513.45</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	0.00	0.00	0.00	
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18A</b>
AMIT CGT gross up amount	0.00		0.00	
Other capital gains distribution	0.00		0.00	
<b>Total current year capital gains</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18H</b>
<b><u>Foreign income</u></b>				
Other net foreign source income	97.58	20.43	118.01	20M/20O
<b>Assessable foreign source income</b>	<b>97.58</b>	<b>20.43</b>	<b>118.01</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>97.58</b>	<b>20.43</b>	<b>118.01</b>	
<b><u>Tax offsets</u></b>				
Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	220.65			13Q / 20F
Foreign income tax offset	20.43			20O
<b>Total tax offsets</b>	<b>241.08</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	3.15	3.15	
Other non-attributable amounts	31.40		
<b>Gross cash distribution</b>	<b>479.33</b>		<b>479.33</b>
<b>AMIT cost base net amount - excess (decrease)</b>			<b>31.40</b>
<b>AMIT cost base net amount - shortfall (Increase)</b>			<b>0.00</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>479.33</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**



## SG HISCOCK & COMPANY

17 July 2023

Mr Joel S & Mrs Nenada Hanson ATF Hanson Super Fund a/c  
22 Kowara Dale  
BEELIAR WA 6164

Investor Number : 69516599

### Distribution Statement

#### SGH Australian Small Companies Fund Class A - APIR Code CSA0131AU

This statement details the distribution for your holdings with SG Hiscock & Company Limited in the above fund for the period 01 January 2023 to 30 June 2023.

#### Distribution Details

##### Cash Distribution Per Unit

\$0.03341577

Date	Unit Balance Before Distribution	Gross Distribution (\$)	Withholding Tax (\$) *	Net Payment Payments (\$)	Method	Unit Price	Units Reinvested	Unit Balance After Distribution
30-06-2023	8,199.4100	273.99	0.00	273.99	Reinvestment	3.0295	90.4407	8,289.8507

#### Investor Details

Name	TFN/ABN Quoted
Mr Joel S & Mrs Nenada Hanson ATF Hanson Super Fund a/c	Yes

Note:

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

\*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.

Should you have any questions regarding this statement please contact our Unit Registry Office on 1300 133 451 or by email :  
SGHInvestorServices@apexgroup.com

Please send all mail correspondence to Apex Fund Services Pty Ltd at GPO Box 4968, Sydney NSW 2001.



## SG HISCOCK & COMPANY

### Fund Payment Notice

#### SGH Australian Small Companies Fund Class A - APIR Code CSA0131AU

The Responsible Entity or the Trustee of the SGH Australian Small Companies Fund ("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	0.07960464
Unfranked Australian dividends	0.19050596
Managed investment trust fund payment (exclusive of NCMI and Excluded NCMI)	0.06985584
Non-concessional managed investment trust income (NCMI)	0.00427622
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.