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HOLDER NUMBER
S00128906541

Abacus Property Group

ANNUAL TAXATION STATEMENT FOR YEAR ENDED 30 JUNE 2023

The Tax Return Labels shown below apply to you if you are a resident individual using *Tax Return for Individuals 2023* and *Tax Return for Individuals (Supplementary section) 2023* to complete your income tax return. This statement provides information regarding your investment in Abacus Property Group that you will need to complete your income tax return for the year ended 30 June 2023. The enclosed Guide to the 2023 Annual Tax Statement has been provided to assist you in completing your return. It should not be relied upon as taxation advice. Should you have any questions regarding your personal tax position, we recommend you contact your financial or tax adviser.

2023 TAX RETURN SUMMARY

<u>Tax Return Item (Supplementary Section)</u>	<u>Amount \$</u>	<u>Component Reference</u>	<u>Tax Return Label</u>
Non-Primary Production Income	90.66	(A+F+J)	13U
Franked Distributions from Trust	0.00	(P)	13C
Franking Credits	0.00	(Q)	13Q
Total Current Year Capital Gains	195.38	(C)	18H
Net Capital Gain	97.69	(B+G+K)	18A
Credit for tax file number (TFN) amounts withheld	0.00	(D+H+L)	13R
Credit for non-resident withholding tax withheld	0.00	(E+I+M)	13A
Assessable foreign source income	23.46	(N)	20E
Other net foreign source income	23.46	(N)	20M
Foreign income tax offset (FITO) amounts	31.88	(O)	20O

CAPITAL GAINS TAX INFORMATION

- additional information for item 18

Capital Gains – Discounted Method	195.38	Grossed up amount
Capital Gains – Other Method	0.00	
Total Current Year Capital Gains	195.38	(C)

Please see reverse for detailed components of the distributions.

IF YOU ARE IN ANY DOUBT AS TO YOUR TAX POSITION PLEASE CONTACT YOUR PROFESSIONAL ADVISER.

This statement contains essential information to assist you in preparing your Income Tax Return.
Please retain this statement for income tax purposes. A charge may be levied for replacement.

ABACUS TRUST**COMPONENTS OF DISTRIBUTION¹**

	DISTRIBUTION	TAX PAID / OFFSETS	TAXABLE INCOME	
Australian Income				
Interest	0.00		0.00	
Other	0.00		0.00	
Non-Primary Production Income	0.00		0.00	(A)
Dividends: Franked	0.00	0.00 (Q)	0.00	(P)
Capital Gains²				
Discounted Capital Gains (TAP)	0.00	0.00	0.00	
Capital Gains (CGT) - Concession Amount (TAP)	0.00			
Capital Gains - other method	0.00	0.00	0.00	
Distributed Capital Gains	0.00			
Net Capital Gain			0.00	(B)
Other Non-Assessable Amounts				
Tax Deferred Amounts	244.69			
Ss 104-71(4) item 7 ITAA 1997	0.00			
Gross Cash Distribution	244.69			
Other Deductions from Distribution				
TFN amounts withheld from Distribution	0.00	(D)		
Non-Resident Withholding Tax	0.00	(E)		
Net Cash Distribution	244.69			

ABACUS INCOME TRUST**COMPONENTS OF DISTRIBUTION¹**

	DISTRIBUTION	TAX PAID / OFFSETS	TAXABLE INCOME	
Australian Income				
Interest	0.00		0.00	
Other	0.00		0.00	
Non-Primary Production Income	0.00		0.00	(F)
Capital Gains²				
Discounted Capital Gains (TAP)	0.00	0.00	0.00	
Capital Gains (CGT) Concession Amount (TAP)	34.87	0.00		
Capital Gains - other method	0.00	0.00	0.00	
Distributed Capital Gains	34.87	0.00		
Net Capital Gain			0.00	(G)
Other Non-Assessable Amounts				
Tax Deferred Amounts	0.00			
Ss 104-71(4) item 7 ITAA 1997	5.20			

NOTES:

1. All amounts are reported in Australian dollars and withholding tax has been deducted where applicable.
2. Capital gains. The following information is relevant to non residents of Australia. The capital gains relate to assets that are taxable Australian property (TAP) within the meaning of s855-15 of the *Income Tax Assessment Act 1997 (Cth)* and non-taxable Australian property (NTAP).

Gross Cash Distribution	40.07	
Other Deductions from Distribution		
TFN amounts withheld from Distribution	0.00	(H)
Non-Resident Withholding Tax	0.00	(I)
Net Cash Distribution	40.07	

ABACUS STORAGE PROPERTY TRUST

COMPONENTS OF DISTRIBUTION¹

	DISTRIBUTION	TAX PAID / OFFSETS	TAXABLE INCOME
Australian Income			
Interest	36.98		36.98
Other	33.10		33.10
NCMI – Non primary production	4.86		4.86
Excluded NCMI – Non primary production	15.72		15.72
Non-Primary Production Income	90.66		90.66 (J)
Capital Gains²			
Discounted Capital Gains (NTAP)	97.69	0.00	97.69
Capital Gains (CGT) - Concession Amount (NTAP)	97.69	0.00	
Capital Gains - other method	0.00	0.00	0.00
Distributed Capital Gains	195.38	0.00	
Net Capital Gain			97.69 (K)
Foreign Income			
Assessable foreign source income	23.46	31.88 (O)	23.46 (N)
Other Non-Assessable Amounts			
Tax Deferred Amounts	150.79		
Ss 104-71(4) item 7 ITAA 1997	0.00		
Gross Cash Distribution	460.29		
Other Deductions from Distribution			
TFN amounts withheld from Distribution	0.00	(L)	
Non-Resident Withholding Tax	0.00	(M)	
Net Cash Distribution	460.29		

NOTES:

1. All amounts are reported in Australian dollars and withholding tax has been deducted where applicable.
2. Capital gains. The following information is relevant to non residents of Australia. The capital gains relate to assets that are taxable Australian property (TAP) within the meaning of s855-15 of *the Income Tax Assessment Act 1997 (Cth)* and non-taxable Australian property (NTAP).



Guide to 2023 Annual Tax Statement – Abacus Property Group

This guide has been prepared to assist you to complete your income tax return for the year ended 30 June 2023. It provides general information only and should not be relied on as taxation advice.

This guide is relevant to you if:

- you are an individual investor (not a company, trust or superannuation fund) and an Australian resident for tax purposes;
- you hold your Abacus Property Group securities for the purpose of investment, rather than for resale at a profit, and the capital gains tax (CGT) provisions apply to you; and
- you are using the *Individual tax return instructions 2023* and the *Individual tax return instructions supplement 2023* to complete your income tax return.

2023 DISTRIBUTIONS

Your 2023 Abacus Property Group Annual Tax Statement includes distributions paid by Abacus Trust, Abacus Income Trust and Abacus Storage Property Trust (the **Trusts**) in February 2023 and August 2023. Trust distributions to Australian resident taxpayers are recognised for tax purposes on a 'present entitlement' basis (ie. the period to which the distribution relates) and not on the date of receipt.

The distributions are comprised of non-primary production income, foreign income, capital gains and tax deferred income. These components are explained below. You should mark the YES box at **Item 1** of the Taxpayer's Declaration on page 10 of your *Tax return for individuals 2023* in response to the question 'Are you required to complete any of the items on the *Tax return for individuals (supplementary section) 2023*?'

Non-primary production income

This component of your distribution comprises interest and other ordinary income (eg. net rental income). The total of this component should be included at **Item 13U** in the *Tax return for individuals (supplementary section) 2023*.

Foreign Income

This component of your distribution comprises income generated from sources outside Australia.

- Include at **Item 20E** the amounts shown as 'Assessable foreign source income'.
- Include at **Item 20M** the amounts shown as 'Other net foreign source income'.

As some of this income may have been subjected to tax in the foreign jurisdiction in which the income was generated, you may be entitled to receive a credit (or offset) for the foreign tax paid (Foreign Income Tax Offset (FITO)). If the total foreign tax paid by you during the year of income is equal to or less than \$1,000, you should be able to claim the entire amount as a FITO. If the amount of foreign tax paid is greater than \$1,000 you can do one of the following:

- Claim a FITO of \$1,000; or
- Calculate the amount of FITO to which you are entitled. The ATO publication *Guide to foreign income tax offset rules 2023* provides instructions as to how this amount is calculated. The calculations can be difficult, and it would be prudent to seek professional assistance in this regard.

At **Item 20O**, include the amount of FITO you are entitled to.