

**REGISTRY**

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R & P GIBBINS PTY LTD  
<GIBBINS SUPER FUND A/C>  
3 NELSON STREET  
MAYFIELD NSW 2304

HOLDER NUMBER  
S00092819981

**Abacus Property Group**

**ANNUAL TAXATION STATEMENT FOR YEAR ENDED 30 JUNE 2019**

The Tax Return Labels shown below apply to you if you are a resident individual using *Tax Return for Individuals 2019* and *Tax Return for Individuals (Supplementary section) 2019* 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 2019. The enclosed Guide to the 2019 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.

**2019 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	125.52	(A+F)	13U
Franked Distributions from Trust	0.00	(P)	13C
Franking Credits	0.00	(Q)	13Q
Total Current Year Capital Gains	423.10	(C)	18H
Net Capital Gain	211.55	(B+G)	18A
Credit for tax file number (TFN) amounts withheld	0.00	(D+H)	13R
Credit for non-resident withholding tax withheld	0.00	(E+I)	13A
Assessable foreign source income	0.00	(N)	20E
Other net foreign source income	0.00	(N)	20M
Foreign income tax offset (FITO) amounts	0.00	(O)	20O

**CAPITAL GAINS TAX INFORMATION**

- additional information for item 18

Capital Gains – Discounted Method	423.10	Grossed up amount
Capital Gains – Other Method	0.00	
Total Current Year Capital Gains	423.10	(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 DISTRIBUTION<sup>1</sup>**

	<b>DISTRIBUTION</b>	<b>TAX PAID / OFFSETS</b>	<b>TAXABLE INCOME</b>
<b>Australian Income</b>			
Interest	84.83		84.83
Other	6.69		6.69
<b>Non-Primary Production Income</b>	<b>91.52</b>		<b>91.52</b> (A)
Dividends: Franked	0.00	0.00 (Q)	0.00 (P)
<b>Capital Gains<sup>2</sup></b>			
Discounted Capital Gains	194.55	0.00	194.55
Capital Gains Tax (CGT) Concession Amount	206.94	0.00	
Capital Gains - other method	0.00	0.00	0.00
<b>Distributed Capital Gains</b>	<b>401.49</b>	<b>0.00</b>	
<b>Net Capital Gain</b>			<b>194.55</b> (B)
<b>Other Non-Assessable Amounts</b>			
Tax Deferred Amounts	129.97		
<b>Gross Cash Distribution</b>	<b>622.98</b>		
<b>Other Deductions from Distribution</b>			
TFN amounts withheld from Distribution	0.00	(D)	
Non-Resident Withholding Tax	0.00	(E)	
<b>Net Cash Distribution</b>	<b>622.98</b>		

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## **ABACUS INCOME TRUST**

### **COMPONENTS OF DISTRIBUTION<sup>1</sup>**

	<b>DISTRIBUTION</b>	<b>TAX PAID / OFFSETS</b>	<b>TAXABLE INCOME</b>
<b>Australian Income</b>			
Interest	30.89		30.89
Other	3.11		3.11
<b>Non-Primary Production Income</b>	<b>34.00</b>		<b>34.00</b> (F)
<b>Capital Gains<sup>2</sup></b>			
Discounted Capital Gains	17.00	0.00	17.00
Capital Gains Tax (CGT) Concession Amount	17.00	0.00	
Capital Gains - other method	0.00	0.00	0.00
<b>Distributed Capital Gains</b>	<b>34.00</b>	<b>0.00</b>	
<b>Net Capital Gain</b>			<b>17.00</b> (G)
<b>Other Non-Assessable Amounts</b>			
Tax Deferred Amounts	0.00		

#### **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)*.

<b>Gross Cash Distribution</b>	<b>68.00</b>	
<b>Other Deductions from Distribution</b>		
TFN amounts withheld from Distribution	0.00	(H)
Non-Resident Withholding Tax	0.00	(I)
<b>Net Cash Distribution</b>	<b>68.00</b>	

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**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)*.

## Guide to 2019 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 2019. 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 2019* and the *Individual tax return instructions supplement 2019* to complete your income tax return.

## 2019 DISTRIBUTIONS

Your 2019 Abacus Property Group Annual Tax Statement includes distributions paid by Abacus Trust, Abacus Income Trust and Abacus Storage Property Trust (the **Trusts**) in February 2019 and August 2019. 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, franked dividends, 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 2019* in response to the question 'Are you required to complete any of the items on the *Tax return for individuals (supplementary section) 2019*?'

### 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) 2019*.

### 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 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 2019* 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.

### Capital gains

This component of your distribution stems from capital gains realised by the Trusts from the sale of investments. Where applicable, the capital gains comprise:

- **Discounted capital gains** representing assessable net capital gains as determined under the CGT 50% discount method. Such gains have arisen from investments that have been held by a Trust for more than 12 months;
- **CGT concession amount** representing the non-assessable amount of the net capital gains determined under the CGT 50% discount method. CGT concession amounts do not reduce the CGT cost base of your unitholding.

Any 'Discounted capital gains' should be disclosed at **Item 18** of the *Tax return for individuals (supplementary section) 2019*.

- Mark the YES box at **Item 18G** in response to the question 'Did you have a capital gains tax event during the year?'.
- At **Item 18H**, add the amount shown as 'Total current year capital gains' (in the 'Capital Gains Tax Information' column of your Annual Tax Statement) to your capital gains from other sources.
- At **Item 18A**, add the amount shown as 'Discounted capital gains' (in the 'Capital gains tax information' column of your Annual Tax Statement) to your net capital gain from other sources.

If you have capital gains and/or capital losses from other sources, including real estate, shares and units in other trusts, refer to the TaxPack supplement to help you correctly complete items 18H, 18A and 18V (if applicable). In addition, we recommend you seek advice from your professional tax adviser.

### Tax deferred income

The tax deferred component generally reflects a trust's allowable tax deductions for depreciation and other capital allowances.

Tax deferred income is generally not assessable to you in the year of income but will reduce the CGT cost base of your investment. Should your cost base be reduced to nil, any additional tax deferred distributions will give rise to an immediate capital gain. However, this capital gain may be reduced under the CGT discount method if you have held your units for 12 months or longer.

Note that tax deferred income you have received from the Abacus Trust reduces the CGT cost base of your Abacus Trust units, tax deferred income you have received from the Abacus Income Trust reduces the CGT cost base of your Abacus Income Trust units and tax deferred income you have received from the Abacus Storage Property Trust reduces the cost base of your Abacus Storage Property Trust units. The distributions and components paid by each trust are shown in a separate statement enclosed with your Annual Tax Statement.

### TFN amounts withheld

If you have not provided your Tax File Number (**TFN**) or claimed a relevant exemption, we may have been required to withhold tax from your distributions at the highest marginal tax rate plus Medicare Levy. The tax withheld can be offset against the tax payable on your income at **Item 13R** in the *Tax return for individuals*

(supplementary section) 2019.

## DISPOSAL OF YOUR SECURITIES

If you sold part or all of your Abacus Property Group securities during the year, you should obtain a copy of the Australian Tax Office publication *Personal investors guide to capital gains tax 2019* or *Guide to capital gains tax 2019* and/or consult your professional tax adviser.

### Cost base

Abacus Property Group securities are stapled securities - each security comprises one unit in the Abacus Trust, one unit in the Abacus Income Trust, one unit in the Abacus Storage Property Trust, one share in Abacus Group Holdings Limited, one share in Abacus Group Projects Limited and one share in Abacus Storage Operations Limited. While they can only be traded together as Abacus Property Group securities (ASX code: ABP), for Australian tax purposes the units and shares are separate assets.

For CGT purposes, investors who sell their Abacus Property Group securities will need to apportion the cost of each stapled security and the proceeds received on disposal of each stapled security between the units and the shares. This apportionment of proceeds and cost must be done on a reasonable basis.

One possible method of apportionment is on the basis of the relative net asset value of the individual entities. A history of the relative net asset value of the entities is available from our website under Investor Centre. This table is updated every six months following the release of Abacus Property Group financial statements.

The cost base of your individual units are reduced by the tax deferred distribution component you have received from the relevant Trust. A history of distributions showing tax deferred components is available from our website, [www.abacusproperty.com.au](http://www.abacusproperty.com.au).

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Total Current Year Capital Gains	423.10	(C)	18H
Net Capital Gain	211.55	(B+G)	18A
Credit for tax file number (TFN) amounts withheld	0.00	(D+H)	13R
Credit for non-resident withholding tax withheld	0.00	(E+I)	13A
Assessable foreign source income	0.00	(N)	20E
Other net foreign source income	0.00	(N)	20M
Foreign income tax offset (FITO) amounts	0.00	(O)	20O

**CAPITAL GAINS TAX INFORMATION**

- additional information for item 18

Capital Gains – Discounted Method	423.10	Grossed up amount
Capital Gains – Other Method	0.00	
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## **ABACUS TRUST**

### **COMPONENTS OF DISTRIBUTION<sup>1</sup>**

	<b>DISTRIBUTION</b>	<b>TAX PAID / OFFSETS</b>	<b>TAXABLE INCOME</b>
<b>Australian Income</b>			
Interest	84.83		84.83
Other	6.69		6.69
<b>Non-Primary Production Income</b>	<b>91.52</b>		<b>91.52</b> (A)
Dividends: Franked	0.00	0.00 (Q)	0.00 (P)
<b>Capital Gains<sup>2</sup></b>			
Discounted Capital Gains	194.55	0.00	194.55
Capital Gains Tax (CGT) Concession Amount	206.94	0.00	
Capital Gains - other method	0.00	0.00	0.00
<b>Distributed Capital Gains</b>	<b>401.49</b>	<b>0.00</b>	
<b>Net Capital Gain</b>			<b>194.55</b> (B)
<b>Other Non-Assessable Amounts</b>			
Tax Deferred Amounts	129.97		
<b>Gross Cash Distribution</b>	<b>622.98</b>		
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TFN amounts withheld from Distribution	0.00	(D)	
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## **ABACUS INCOME TRUST**

### **COMPONENTS OF DISTRIBUTION<sup>1</sup>**

	<b>DISTRIBUTION</b>	<b>TAX PAID / OFFSETS</b>	<b>TAXABLE INCOME</b>
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Interest	30.89		30.89
Other	3.11		3.11
<b>Non-Primary Production Income</b>	<b>34.00</b>		<b>34.00</b> (F)
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Discounted Capital Gains	17.00	0.00	17.00
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<b>Net Capital Gain</b>			<b>17.00</b> (G)
<b>Other Non-Assessable Amounts</b>			
Tax Deferred Amounts	0.00		

#### **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)*.



<b>Gross Cash Distribution</b>	<b>68.00</b>	
<b>Other Deductions from Distribution</b>		
TFN amounts withheld from Distribution	0.00	(H)
Non-Resident Withholding Tax	0.00	(I)
<b>Net Cash Distribution</b>	<b>68.00</b>	

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**NOTES:**

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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)*.

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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 2019* and the *Individual tax return instructions supplement 2019* to complete your income tax return.

## 2019 DISTRIBUTIONS

Your 2019 Abacus Property Group Annual Tax Statement includes distributions paid by Abacus Trust, Abacus Income Trust and Abacus Storage Property Trust (the **Trusts**) in February 2019 and August 2019. 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, franked dividends, 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 2019* in response to the question 'Are you required to complete any of the items on the *Tax return for individuals (supplementary section) 2019*?'

### 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) 2019*.

### 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 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 2019* 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.

### Capital gains

This component of your distribution stems from capital gains realised by the Trusts from the sale of investments. Where applicable, the capital gains comprise:

- **Discounted capital gains** representing assessable net capital gains as determined under the CGT 50% discount method. Such gains have arisen from investments that have been held by a Trust for more than 12 months;
- **CGT concession amount** representing the non-assessable amount of the net capital gains determined under the CGT 50% discount method. CGT concession amounts do not reduce the CGT cost base of your unitholding.

Any 'Discounted capital gains' should be disclosed at **Item 18** of the *Tax return for individuals (supplementary section) 2019*.

- Mark the YES box at **Item 18G** in response to the question 'Did you have a capital gains tax event during the year?'.
- At **Item 18H**, add the amount shown as 'Total current year capital gains' (in the 'Capital Gains Tax Information' column of your Annual Tax Statement) to your capital gains from other sources.
- At **Item 18A**, add the amount shown as 'Discounted capital gains' (in the 'Capital gains tax information' column of your Annual Tax Statement) to your net capital gain from other sources.

If you have capital gains and/or capital losses from other sources, including real estate, shares and units in other trusts, refer to the TaxPack supplement to help you correctly complete items 18H, 18A and 18V (if applicable). In addition, we recommend you seek advice from your professional tax adviser.

### Tax deferred income

The tax deferred component generally reflects a trust's allowable tax deductions for depreciation and other capital allowances.

Tax deferred income is generally not assessable to you in the year of income but will reduce the CGT cost base of your investment. Should your cost base be reduced to nil, any additional tax deferred distributions will give rise to an immediate capital gain. However, this capital gain may be reduced under the CGT discount method if you have held your units for 12 months or longer.

Note that tax deferred income you have received from the Abacus Trust reduces the CGT cost base of your Abacus Trust units, tax deferred income you have received from the Abacus Income Trust reduces the CGT cost base of your Abacus Income Trust units and tax deferred income you have received from the Abacus Storage Property Trust reduces the cost base of your Abacus Storage Property Trust units. The distributions and components paid by each trust are shown in a separate statement enclosed with your Annual Tax Statement.

### TFN amounts withheld

If you have not provided your Tax File Number (**TFN**) or claimed a relevant exemption, we may have been required to withhold tax from your distributions at the highest marginal tax rate plus Medicare Levy. The tax withheld can be offset against the tax payable on your income at **Item 13R** in the *Tax return for individuals*

(supplementary section) 2019.

## DISPOSAL OF YOUR SECURITIES

If you sold part or all of your Abacus Property Group securities during the year, you should obtain a copy of the Australian Tax Office publication *Personal investors guide to capital gains tax 2019* or *Guide to capital gains tax 2019* and/or consult your professional tax adviser.

### Cost base

Abacus Property Group securities are stapled securities - each security comprises one unit in the Abacus Trust, one unit in the Abacus Income Trust, one unit in the Abacus Storage Property Trust, one share in Abacus Group Holdings Limited, one share in Abacus Group Projects Limited and one share in Abacus Storage Operations Limited. While they can only be traded together as Abacus Property Group securities (ASX code: ABP), for Australian tax purposes the units and shares are separate assets.

For CGT purposes, investors who sell their Abacus Property Group securities will need to apportion the cost of each stapled security and the proceeds received on disposal of each stapled security between the units and the shares. This apportionment of proceeds and cost must be done on a reasonable basis.

One possible method of apportionment is on the basis of the relative net asset value of the individual entities. A history of the relative net asset value of the entities is available from our website under Investor Centre. This table is updated every six months following the release of Abacus Property Group financial statements.

The cost base of your individual units are reduced by the tax deferred distribution component you have received from the relevant Trust. A history of distributions showing tax deferred components is available from our website, [www.abacusproperty.com.au](http://www.abacusproperty.com.au).



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Sydney South NSW 1235 Australia  
Telephone: +61 1300 550 841

**Cromwell Property Group**

Cromwell Corporation Limited ABN 44 001 056 980  
Cromwell Diversified Property Trust ARSN 102 982 598  
(the responsible entity of which is Cromwell Property Securities Limited  
ABN 11 079 147 809, AFSL 238 052)



017 002926

R & P GIBBINS PTY LTD  
<GIBBINS SUPER FUND A/C>  
3 NELSON STREET  
MAYFIELD NSW 2304

**Statement Date:** 23 August 2019  
**Reference Number:** X\*\*\*\*\*5101

**Cromwell Property Group  
Attribution Managed Investment Trust Member Annual Statement  
For The Year Ended 30 June 2019**

This Attribution Managed Investment Trust Member Annual Statement ("AMMA Statement") had been prepared to assist you with the completion of your Australian income tax return for the year ended 30 June 2019. This AMMA Statement should be read in conjunction with the Cromwell Property Group AMMA Statement Guide.

When you invest in Cromwell Property Group you acquire Cromwell Property Group stapled securities (ASX code: CMW). Each stapled security consists of a share in Cromwell Corporation Limited ("CCL") and a unit in Cromwell Diversified Property Trust ("DPT").

**Part A: Summary of 2019 Tax Return & Supplementary Section**

Tax Return & Supplementary Section Item	Amount	Tax Return Label
Franked amount	0.00	11T
Franking credit	0.00	11U
Non-primary production income	\$385.15	13U
Franked distributions from trusts	\$0.53	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for tax withheld where ABN not quoted	0.00	13P
Share of franking credits from franked dividends	\$0.29	13Q
Share of credit for amounts withheld from foreign resident withholding (excluding capital gains)	0.00	13A
Share of credit tax amounts withheld from trusts distributions	\$0.00	13R
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
Assessable foreign source income	\$2.89	20E
Other net foreign source income	\$2.89	20M
Foreign tax income offset	\$0.00	20O

**Cromwell Property Group**

Cromwell Corporation Limited ABN 44 001 056 980

Cromwell Diversified Property Trust ARSN 102 982 598

(the responsible entity of which is Cromwell Property Securities Limited

ABN 11 079 147 809, AFSL 238 052)

<b>Part B: Components of Attribution (DPT Distribution)</b>				
	<b>Notes</b>	<b>DPT Cash Distributions</b>	<b>Foreign Income Tax Offset/ Franking credit (grossed up)</b>	<b>Attributable Amount</b>
<b>Australian Income</b>				
Dividends – unfranked amount not declared to be CFI	1	\$7.90		\$7.90
Dividends – unfranked amount declared to be CFI	2	0.00		0.00
Interest (not subject to non-resident withholding tax)	3	0.00		0.00
Interest (subject to non-resident withholding tax)	4	\$3.12		\$3.12
Other assessable Australian income	5	\$374.13		\$374.13
<b>Non-Primary Production Income (A)</b>		<b>\$385.15</b>		<b>\$385.15</b>
<b>Dividends – Franked Amount (X)</b>	6	<b>\$0.24</b>	<b>\$0.29</b>	<b>\$0.53</b>
<b>Capital Gains</b>				
Capital gains – discount method (TAP)	7	0.00		0.00
Capital gains – discount method (NTAP)	7	0.00		0.00
Capital gains – other method (TAP)	8	0.00		0.00
Capital gains – other method (NTAP)	8	0.00		0.00
<b>Net Capital Gains</b>		<b>0.00</b>		<b>0.00</b>
AMIT CGT gross up amount	9			0.00
Other capital gains distribution	10	0.00		
<b>Total Current Year Capital Gains (B)</b>	11	<b>0.00</b>		<b>0.00</b>
<b>Foreign Income</b>				
Other net foreign source income	12	\$2.89	\$0.00	\$2.89
<b>Assessable Foreign Source Income</b>				
Controlled foreign company income	13	0.00	0.00	0.00
<b>Total Foreign Income (C)</b>		<b>\$2.89</b>	<b>\$0.00</b>	<b>\$2.89</b>
Cash Distribution Sub-Total (A+X+B+C)		\$388.28		
<b>Other Non-Assessable Amounts</b>				
Net exempt income	14	0.00		
Non-Assessable non-exempt amount	15	0.00		
Other non-attributable amounts	16	\$992.56		
<b>Total Non-Assessable Amounts (D)</b>		<b>\$992.56</b>		
<b>Gross Cash Distribution (A+X+B+C+D)</b>		<b>\$1,380.84</b>		
<b>Other Deductions from Distribution</b>				
Less: TFN/ABN amounts withheld	17	\$0.00		
Less: Non-resident withholding tax	18	\$0.00		
<b>Net Cash Distribution</b>		<b>\$1,380.84</b>		

**Cromwell Property Group**

Cromwell Corporation Limited ABN 44 001 056 980  
Cromwell Diversified Property Trust ARSN 102 982 598  
(the responsible entity of which is Cromwell Property Securities Limited  
ABN 11 079 147 809, AFSL 238 052)

Locked Bag A14  
Sydney South NSW 1235 Australia  
Telephone: +61 1300 550 841

**Part C: Summary of CCL Dividends**

	Notes	CCL Dividend Amount	Franking Credit	Franking Percentage
<b>Dividend</b>				
Franked amount	19	0.00	0.00	0%

**Part D: Attribution Managed Investment Trust Cost Base Adjustments**

	Notes	
AMIT cost base net amount – excess (decrease)	20	\$992.56
AMIT cost base net amount – shortfall (increase)	21	0.00

Please retain this AMMA Statement for income tax purposes.



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<GIBBINS SUPER FUND A/C>  
3 NELSON STREET  
MAYFIELD NSW 2304

**Date:** 30 July 2019  
**Reference No.:** X\*\*\*\*\*5101

**Montgomery Global Equities Fund (Managed Fund)**  
**Attribution Managed Investment Trust Member Annual Statement**  
**for the year ended 30 June 2019**

**Part B: Summary of 2019 tax return (supplementary section) items for a resident individual**

Non Australian residents should seek independent Australian tax advice.

<b>Tax return (supplementary section)</b>	<b>Amount</b>	<b>Tax return label</b>
Non-primary production income	\$0.04	13U
Franked distribution from trusts	\$28.84	13C
Other deductions relating to non-primary production income	\$0.00	13Y
Share of franking credits from franked dividends	\$15.26	13Q
Share of credit for amounts withheld from foreign resident withholding (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld from trust distributions	\$0.00	13R/13P
Net capital gain	\$906.83	18A
Total current year capital gains	\$1,223.46	18H
Share of credit for foreign resident capital gains withholding amounts	\$0.00	18X
Assessable foreign source income	\$175.53	20E
Other net foreign source income	\$175.53	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$27.73	20O
Early stage venture capital limited partnership: current year tax offset	\$0.00	T8K
Early stage investor: current year tax offset	\$0.00	T9L
Other refundable tax offsets: Exploration credits	\$0.00	T11 (code E)

\* 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 2019.

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

	<b>Amount</b>	
Capital gains - discounted method	\$633.26	(gross amount)
Capital gains - indexation method	\$0.00	
Capital gains - other method	\$590.20	
<b>Total current year capital gains</b>	<b>\$1,223.46</b>	



## Part C: Components of attribution

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
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
Interest (subject to non - resident withholding tax)	\$0.00		\$0.00
Interest (not subject to non - resident withholding tax)	\$0.00		\$0.00
Other assessable Australian income	\$0.04		\$0.04
Less other allowable trust deductions	\$0.00		\$0.00
<b>Non-primary production income</b>	<b>\$0.04</b>		<b>\$0.04</b>
<b>Dividends - Franked Amount</b>	<b>\$13.58</b>	<b>\$15.26</b>	<b>\$28.84</b>
<b>Capital Gains</b>			
Capital gains - discounted method TAP	\$0.00		\$0.00
Capital gains - discounted method NTAP	\$316.63	\$0.00	\$316.63
Capital gains - indexation method TAP	\$0.00		\$0.00
Capital gains - indexation method NTAP	\$0.00	\$0.00	\$0.00
Capital gains - Other method TAP	\$0.00		\$0.00
Capital gains - Other method NTAP	\$590.20	\$0.00	\$590.20
<b>Net capital gain</b>	<b>\$906.83</b>	<b>\$0.00</b>	<b>\$906.83</b>
AMIT CGT gross up amount			<b>\$316.63</b>
Other capital gains distribution	\$316.63		
<b>Total current year capital gains</b>	<b>\$1,223.46</b>	<b>\$0.00</b>	<b>\$1,223.46</b>
<b>Foreign Income</b>			
Other net foreign source income	\$147.80	\$27.73	\$175.53
Assessable foreign income	<b>\$147.80</b>	<b>\$27.73</b>	<b>\$175.53</b>
Australian franking credits from a New Zealand franking company		\$0.00	\$0.00
CFC income	\$0.00		\$0.00
Transferor trust income	\$0.00		\$0.00
<b>Total foreign income</b>	<b>\$147.80</b>	<b>\$27.73</b>	<b>\$175.53</b>
<b>Other Non-Assessable Amounts</b>			
Net exempt income	\$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>\$1,384.88</b>		
<b>Other deductions from distribution</b>			
Less: withholding tax	\$0.00		
<b>Net cash distribution</b>	<b>\$1,384.88</b>		

**Part D : Tax offsets**

<b>Tax offsets</b>	<b>Amount</b>
Franking credit tax offset	\$15.26
Foreign income tax offset	\$27.73
<b>Total tax offsets</b>	<b>\$42.99</b>

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

AMIT cost base net amount - net reduction	\$0.00
AMIT cost base net amount - net increase	\$0.00

**Part F: Payment summary information for the year ended 30 June 2019 (for non-resident unitholders only)**

	<b>Attribution/Amount</b>	<b>Tax paid</b>
Total fund payment	\$0.04	\$0.00
Interest income	\$0.00	\$0.00
Unfranked dividend not declared to be CFI	\$0.00	\$0.00
Deemed payment - Dividend	\$0.00	\$0.00
Deemed payment - Interest	\$0.00	\$0.00
Deemed payment - Royalties	\$0.00	\$0.00
Deemed payment - Fund payment	\$0.00	\$0.00

Please retain this statement for income tax purposes.



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## Contact Us:



### Online:

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### By Mail:

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

## Enquiries:

(within Australia) 1300 757 905

(international) +61 3 9415 4813

## Holder Identification Number (HIN)

HIN WITHHELD

## ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2019

The following tax return items are valid for Australian resident individual unitholders only.

PART A – SUMMARY OF 2019 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS			
Item	Tax Return Label	Amount	
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$156.28	
Other deductions relating to non-primary production income	13Y	\$0.00	
Franked distributions from trusts	13C	\$1,560.18	
Share of franking credits from franked dividends	13Q	\$489.51	
Share of credit for TFN amounts withheld	13R	\$0.00	
Share of credit for foreign resident withholding amounts	13A	\$0.00	
Share of credit for tax paid by trustee	13S	\$0.00	
Net capital gain	18A	\$0.00	
Total current year capital gains	18H	\$0.00	
Assessable foreign source income	20E	\$0.00	
Australian franking credits from a New Zealand company	20F	\$0.00	
Other net foreign source income	20M	\$0.00	
Foreign income tax offset	20O	\$0.00	
PART B – COMPONENTS OF ATTRIBUTION			
Item	Cash Distribution	Tax Paid/Offsets	Attribution
<b>Australian Income</b>			
Unfranked distributions	\$89.37		\$54.33
Unfranked CFI distributions	\$62.30		\$54.36
Interest - subject to non resident WHT	\$19.97		\$37.27
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income	\$6.73		\$10.32
<b>Non primary production income</b>	<b>\$178.37</b>		<b>\$156.28</b>
<b>Franked distributions</b>	<b>\$1,070.18</b>	<b>\$489.51</b>	<b>\$1,560.18</b>
<b>Capital Gains</b>			
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$0.00		\$0.00
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
<b>Net capital gain</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>			
<b>Assessable foreign source income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Non-assessable Amounts</b>			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
<b>Gross Amount</b>	<b>\$1,248.55</b>		<b>\$1,716.46</b>
AMIT cost base net amount - excess (Reduce cost base)			\$21.60
AMIT cost base net amount - shortfall (Increase cost base)			\$0.00
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax			
- Interest / dividend amounts withheld	\$0.00		
- Fund payment amounts withheld	\$0.00		
Less other expenses	\$0.00		
<b>Net Cash Distribution</b>	<b>\$1,248.55</b>		

If you are a complying Superannuation Fund, your net capital gain is \$0.00

If you are a company or a non complying Superannuation Fund, your net capital gain is \$0.00

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

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<GIBBINS SUPER FUND A/C>  
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MAYFIELD NSW 2304

**Holder Identification Number (HIN)**  
**HIN WITHHELD**

# ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2019

The following tax return items are valid for Australian resident individual unitholders only.

PART A – SUMMARY OF 2019 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS			
Item	Tax Return Label	Tax Attribution Amount	
Share of non-primary production income	13U	\$480.88	
Other deductions relating to non-primary production income	13Y	\$0.00	
Franked distributions from trusts	13C	\$0.00	
Share of franking credits from franked dividends	13Q	\$0.00	
Share of credit for TFN amounts withheld	13R	\$0.00	
Share of credit for foreign resident withholding amounts	13A	\$0.00	
Net capital gain	18A	\$100.73	
Total current year capital gains	18H	\$201.46	
Assessable foreign source income	20E	\$0.00	
Australian franking credits from a New Zealand company	20F	\$0.00	
Other net foreign source income	20M	\$0.00	
Foreign income tax offset	20O	\$0.00	
PART B – COMPONENTS OF DISTRIBUTION			
Item	Cash Distribution	Tax paid/Offsets	Tax Attribution
Australian income	\$0.00		\$0.00
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest (Subject to Non Resident WHT)	\$2.68		\$2.69
Interest (Not Subject to Non Resident WHT)	\$0.00		\$0.00
Other income	\$475.86		\$478.19
Non primary production income	\$478.54		\$480.88
Franked distributions	\$0.00	\$0.00	\$0.00
Capital gains			
Discounted capital gains TAP	\$100.04		\$100.73
Discounted capital gains NTAP	\$0.00		\$0.00
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
Net capital gain	\$100.04		\$100.73
AMIT CGT gross up amount			\$100.73
Other capital gains distribution	\$100.04		
Total current year capital gains	\$200.08		\$201.46
Foreign income			
Assessable foreign source income	\$0.00	\$0.00	\$0.00
Other non-assessable amounts			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$0.00		
Gross Amount	\$678.62		\$682.34
AMIT cost base net amount - excess (Reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (Increase cost base)			\$3.72
Less TFN amounts withheld	\$0.00		
Less non-resident withholding tax	\$0.00		
Interest / dividend amounts withheld	\$0.00		
Fund payment amounts withheld	\$0.00		
Net Cash Distribution	\$678.62		

If you are a complying Superannuation Fund, your net capital gain is \$134.31

If you are a company or a non complying Superannuation Fund, your net capital gain is \$201.46

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES