



# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2021 Through 30 June 2022

*Mr Stephen Maurice Coombs &  
Mrs Sheryle Elizabeth Coombs  
<Shoalbay S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>DISTRIBUTIONS</b>													
<b>CLW - CHARTER HALL LONG WALE REIT</b>													
14,169	29-Sep-21			395.18				395.18			395.18		(684.50)
											684.50		
14,169	30-Dec-21			395.17				395.17			395.17		(684.50)
											684.50		
14,169	30-Mar-22			395.70				395.70			395.70		(685.40)
											685.40		
<b>Sub Total</b>				<b>1,186.05</b>				<b>1,186.05</b>			<b>1,186.05</b>		<b>(2,054.40)</b>
											<b>2,054.40</b>		
											<b>\$3,240.45</b>		

*Adviser Name:* Greg Zappala  
*Location:* BRISBANE  
*Phone No:* (07) 3214 5571  
*Account No:* 152322

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**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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<b>DBI - DALRYMPLE BAY</b>													
20,000	30-Aug-21									900.00	900.00		
20,000	30-Nov-21									900.00	900.00		
20,000	03-Mar-22							626.00		274.00	900.00		
		626.00											
<b>Sub Total</b>								<b>626.00</b>		<b>2,074.00</b>	<b>2,700.00</b>	- \$2,074 cap return = \$626 Income	
<b>Sub Total</b>		<b>626.00</b>								✓			
<b>KKC - KKR CREDIT INC FUND</b>													
15,000	03-Aug-21			2.02	147.98			150.00			150.00		
15,000	30-Aug-21			2.02	147.98			150.00			150.00		
15,000	29-Sep-21			2.02	147.98			150.00			150.00		
15,000	29-Oct-21			2.02	147.98			150.00			150.00		
15,000	29-Nov-21			2.02	147.98			150.00			150.00		
15,000	30-Dec-21			2.02	147.98			150.00			150.00		
15,000	03-Feb-22			2.02	147.98			150.00			150.00		
15,000	25-Feb-22			2.02	147.98			150.00			150.00		
<b>Sub Total</b>				<b>16.16</b>	<b>1,183.84</b>			<b>1,200.00</b>			<b>1,200.00</b>	✓	

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>MXT - METRICS MASTER</b>													
17,500	30-Jul-21			35.26				103.25			103.25		
				67.99									
17,500	31-Aug-21			40.05				117.25			117.25		
				77.20									
17,500	30-Sep-21			38.25				112.00			112.00		
				73.75									
17,500	29-Oct-21			40.64				119.00			119.00		
				78.36									
17,500	30-Nov-21			44.23				129.50			129.50		
				85.27									
17,500	31-Dec-21			46.02				134.75			134.75		
				88.73									
17,500	31-Jan-22			44.23				129.50			129.50		
				85.27									
17,500	28-Feb-22			40.05				117.25			117.25		
				77.20									
17,500	31-Mar-22			43.03				126.00			126.00		
				82.97									
17,500	29-Apr-22			43.03				126.00			126.00		

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
Sub Total				82.97				1,214.50			1,214.50	✓	
Sub Total				799.71									

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>NBI - NB GLOBAL CORPORATE INCOME TRUST</b>													
25,000	02-Aug-21			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Sep-21			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Oct-21			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Nov-21			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Dec-21			0.05	201.18			201.29			201.29		
					0.06								
25,000	04-Jan-22			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Feb-22			0.05	201.18			201.29			201.29		
					0.06								
25,000	01-Mar-22			0.05	201.18			201.29			201.29		
					0.06								
<b>Sub Total</b>				<b>0.40</b>	<b>1,609.44</b>			<b>1,610.32</b>			<b>1,610.32</b>		
<b>Sub Total</b>					<b>0.48</b>								

**\$0.48 FTC = \$1,609.84** ✓  
Income

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		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<del>OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST</del>													
61,320	30-Sep-21			5.85				5.85			5.85		
77,885	31-Dec-21			4.06				4.06			4.06		
355,551	31-Mar-22			13.87				13.87			13.87		
246,834	30-Jun-22			239.51				239.51			239.51		
<b>Sub Total</b>				<b>263.29</b>				<b>263.29</b>			<b>263.29</b>		
<b>Sub Total</b>				<b>263.29</b>									
<b>RFF - RURAL FUNDS GROUP</b>													
17,500	29-Sep-21			45.73				263.48			263.48		(249.81)
		217.75									249.81		
17,500	30-Dec-21			61.13				277.36			277.36		(235.94)
		216.23									235.94		
<b>Sub Total</b>				<b>106.86</b>				<b>540.84</b>			<b>540.84</b>		<b>(485.75)</b>
<b>Sub Total</b>		433.98									<b>485.75</b>		
											<b>\$1,026.59</b>		

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<b>WPR - WAYPOINT REIT</b>													
* 12,500	29-Sep-21			331.36		139.71	139.71	471.07			610.78 (117.03)		117.03
12,500	04-Nov-21											***	(2,125.00)
11,728	30-Dec-21			331.36		139.71	139.71	471.07		***	2,125.00 610.78 (117.04)		117.04
<b>Sub Total</b>				662.72		279.42	279.42	942.14			1,221.56 1,890.93		(1,890.93)
											$\$3,112.49$ - \$2,125 cap return + cash received in 22FY but taxed in 23FY (see below) + \$698.70 = \$1,686.19 income		
<b>Distributions Total</b>				2,386.98	2,793.28	279.42	279.42	7,583.14		2,074.00	9,936.56		(4,431.08)
				1,059.98	1,063.00	0.48					4,431.08		+ \$2125 Cap re = (\$2,306.08)

\*\*\*\* - capital return (dealt with separately)

Total tax exempt = -117.03 - \$117.04 + \$698.70  
(see below)  
= \$464.63

Total Cost Base Increase = \$117.03 + 117.04  
= \$234.07

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016 001194

MR STEPHEN MAURICE COOMBS &  
MRS SHERYLE ELIZABETH COOMBS  
<SHOALBAY S/F A/C>  
C/- ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

#### Key Details

**Payment date:** 13 May 2022  
**Record date:** 31 March 2022  
**SRN/HIN:** X\*\*\*\*\*1626  
**TFN/ABN Status:** Received and Recorded

#### Distribution statement for the quarter ended 31 March 2022

Since paid in the 22FY. Added to tax exempt to clear figure.

Will have Attribution amounts in 23FY - see below.

The final details of the distribution components (including any non-assessable amounts) will be advised in the Attribution Managed Investment Trust ("AMIT") Member Annual Statement, which will be issued by 31 March 2023.

Description	Rate per unit	Participating units	Gross amount
Stapled Securities	4.11 cents	17,000	\$698.70
Net amount:			\$698.70 ✓

#### PAYMENT INSTRUCTIONS:

WESTPAC BANK

**BSB:** 032-847

**ACC:** \*\*\*3454

**ACCOUNT NAME:** MR STEPHEN COOMBS & MRS SHERYL C

**PAYMENT REFERENCE NUMBER:** 001276858643

The payment has been made into the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, payment will be made within 4 weeks.

**Retain this statement to assist in preparing your tax return.**





## Waypoint REIT

### Annual Tax Guide for the year ended 30 June 2022

This Guide provides information to assist Australian resident securityholders to complete their 2022 Australian income tax return.

The information contained in this guide is current as at 30 June 2022. It should be regarded as general information only rather than taxation advice and it has been prepared without taking account of any person's objectives, financial situation or needs. If you require further information relating to your personal tax position, we recommend that you seek professional taxation advice. No warranty is given as to the accuracy or completeness of any information contained in this guide.

This guide relates to Waypoint REIT. Waypoint REIT is a stapled entity comprising one share in Waypoint REIT Limited (ABN 35 612 986 517) and one unit in the Waypoint REIT Trust (ARSN 613 146 464).

## About the Annual Tax Guide (Guide)

This Guide has been prepared for general information only. Accordingly, this Guide should not be relied upon as taxation advice. Each securityholder's particular circumstances are different and we recommend you contact your accountant, taxation or other professional adviser for specific advice.

This Guide provides information to assist Australian resident securityholders to complete their 2022 Australian income tax return. The Guide assumes you have not acquired your securities in the course of carrying on a business of investing for profit or trading in securities, in which case a different tax treatment applies. You should contact your accountant, taxation or other professional adviser if this applies to you.

Non-resident investors should seek their own specific tax advice in respect of their investment.

## 2022 Distributions

Waypoint REIT is a stapled entity comprising one share in Waypoint REIT Limited (ABN 35 612 986 517) (**Company**) and one unit in the Waypoint REIT Trust (ARSN 613 146 464) (**Trust**). The stapled securities cannot be traded or dealt with separately.

This Guide outlines the distributions made by Waypoint REIT that should be included in your 2022 Tax Return.

The relevant distributions are:

- Trust distribution of 7.81 cents per security for the half-year ended 30 June 2021 paid on 31 August 2021;
- Trust capital return of 17.00 cents per security paid on 12 November 2021;
- Trust distribution of 3.95 cents per security for the quarter<sup>1</sup> ended 30 September 2021 paid on 15 November 2021;
- Trust distribution of 4.21 cents per security for the quarter ended 31 December 2021 paid on 28 February 2022; and
- Company distribution of nil.

This Guide applies to distributions you received in cash, distributions reinvested in additional stapled securities via the Distribution Reinvestment Plan (if applicable) and returns of capital.

Please note that the Waypoint REIT year-end for financial reporting and taxation purposes is 31 December. Accordingly, the distributions for the quarters ended 31 March 2022 and 30 June 2022 are interim distributions for the calendar year to 31 December 2022 and are relevant to your 2023 Australian Income Tax Return.

## General information

The information set out below has been prepared to assist Australian resident individual Waypoint REIT securityholders complete their 2022 Tax Return. It does not apply to company, trust or superannuation fund securityholders. If you are investing through a company, trust or superannuation fund, you should seek further advice from your accountant, taxation or other professional adviser.

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<sup>1</sup> Distributions paid on a quarterly basis commencing the quarter ended 30 September 2021

As announced on 15 December 2017, the Trust has elected to be an attribution managed investment trust (**AMIT**) from the year ended 31 December 2017 onwards. Under the AMIT regime, the Trust is required to provide each securityholder with an AMIT member annual statement (**AMMA Statement**).

An AMIT must attribute its tax components on a fair and reasonable basis at the end of each income year. The most common method of attribution is pro-rata to the distributions the AMIT pays and this has been the approach adopted by Waypoint REIT. As such, if an investor acquires or disposes of an interest in Waypoint REIT and/or the number of securities on issue changes, the tax component attributed to the securityholder may differ from the taxable income actually derived during that period. An example of where this may occur is where Waypoint REIT disposes of an asset and the proceeds are wholly or partially used to buy back stapled securities rather than distributing the proceeds to investors.

Your AMMA Statement will be accessible from our share registry provider Link Market Services at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au).

Please note that any other income or capital gains which you have derived from sources other than Waypoint REIT should be added to the relevant amounts you have received from Waypoint REIT and the total income for each category should be included in your Tax Return.

## Completing your 2022 tax return

### **Question 13 - Partnership and Trusts – Tax Return (supplementary section)**

You should include at this question the Australian assessable income amount of your distributions from the Trust (refer to amount marked with Note 1 on your AMMA Statement). On the tax return form, these amounts are to be included at the item “Share of net income from trusts, less capital gains, foreign income and franked distributions (Non-Primary Production)”.

Any TFN/ABN withholding tax deducted from your distributions from the Trust should also be included at this question (refer to amount marked with Note 5 on your AMMA Statement).

### **Question 18 – Capital Gains – Tax Return (supplementary section)**

You should answer “Yes” at Label 18G on your tax return.

The Trust has elected to apply the “discount method” to determine the amount of net capital gain, which is related to Taxable Australian Property (**TAP**), to include in its taxable income.

You should follow the steps in the instructions to Question 18 as set out in the ATO publication “Individual tax return instructions 2022” to determine the amount of the net capital gain to include in your Tax Return. If you require any general information or guidance on the calculation of capital gains including details of the “discount method”, you should consult the following Australian Tax Office publications: “Personal Investors Guide to Capital Gains Tax”; or “Guide to Capital Gains Tax”. Alternatively, you should consult your professional tax adviser.

### **Question 20 – Foreign Source Income – Tax Return (supplementary section)**

Neither the Company nor the Trust earned or distributed any foreign income, or any foreign income tax offset amounts during the 2022 Tax Return period.

## **Cost base of Waypoint REIT stapled securities**

For capital gains tax purposes, a stapled security comprises two separate capital gains tax assets. Investors need to apportion the cost of each stapled security and the proceeds of sale of each stapled security between a unit in the Trust and a share in the Company. The apportionment is based on the relative market value of each asset at the time of acquisition and disposal. For information regarding the apportionment ratios between a unit in the Trust and a share in the Company, please refer to the NTA Apportionment Ratio section of the Investor Centre located on the Waypoint REIT website ([waypointreit.com.au](http://waypointreit.com.au)).

If you acquired your Waypoint REIT stapled securities through the Initial Public Offering, please refer to the Prospectus/PDS dated 22 July 2016 located on our website ([waypointreit.com.au](http://waypointreit.com.au)) to determine the cost base and apportionment ratios between the Company and the Trust.

If you acquired Waypoint REIT stapled securities on market, your total cost base will generally be the amount paid to acquire the securities, plus any incidental costs of acquisition. As noted above, this will need to be apportioned between a unit in the Trust and a share in the Company.

## **Capital gains tax (CGT) implications of the “AMIT cost base net amount – excess/(shortfall)” and “AMIT CGT Gross Up” components of distributions**

The “AMIT cost base net amount – excess/(shortfall)” of distributions made by the Trust is not assessable as income and is not required to be included in your tax return.

If the adjustment amount shown is an excess amount, you are required to decrease the CGT cost base of your units in the Trust by the amounts shown at Note 2 on your AMMA Statement. If you were entitled to receive the Trust capital return of 17.00 cents per security paid on 12 November 2021, your AMMA Statement will likely report an excess amount.

To the extent that the CGT cost base decrease exceeds the CGT cost base in your units, a capital gain will arise in respect of the excess amount. This capital gain may qualify for the CGT 50% discount concession if you are eligible for the CGT discount and have owned your units for at least 12 months.

If the adjustment amount shown is a shortfall amount, you are required to increase the CGT cost base of your units in the Trust by the amounts shown at Note 2 on your AMMA Statement.

The “AMIT CGT Gross Up” shows the additional amount treated as capital gains for AMIT members under subsections 276-85(3) and (4) of the *Income Tax Assessment Act 1997* (ITAA 1997). It is taken into account in determining the AMIT cost base reduction amount noted above. This is generally not assessable to individual investors who are Australian residents and accordingly is not required to be included in your income tax return.

The publications “Guide to Capital Gains Tax” or “Personal Investors Guide to Capital Gains Tax” which are available from the Australian Taxation Office ([www.ato.gov.au](http://www.ato.gov.au)) provide details of the calculations required.

## **Securityholders who have disposed of securities during the 2022 income year**

If you have disposed of any of your Waypoint REIT stapled securities during the 2022 income year, you may have made a capital gain or loss. As noted above, you will need to calculate the capital gain or loss for both units in the Trust and shares in the Company, based on an apportionment between them.

You should obtain a copy of the publication “Personal Investors Guide to Capital Gains Tax” or alternatively, “Guide to Capital Gains Tax” which are available from the Australian Taxation Office ([www.ato.gov.au](http://www.ato.gov.au)) and/or consult your accountant, taxation, or other professional adviser.

If you have further tax questions in relation to your investment in Waypoint REIT stapled securities, we recommend that you consult your accountant, taxation or other professional adviser.