

Tax Statements: 2018-19 EoFY Processing in Class Handouts

Comprehensive Case Study

Piggy Super Fund

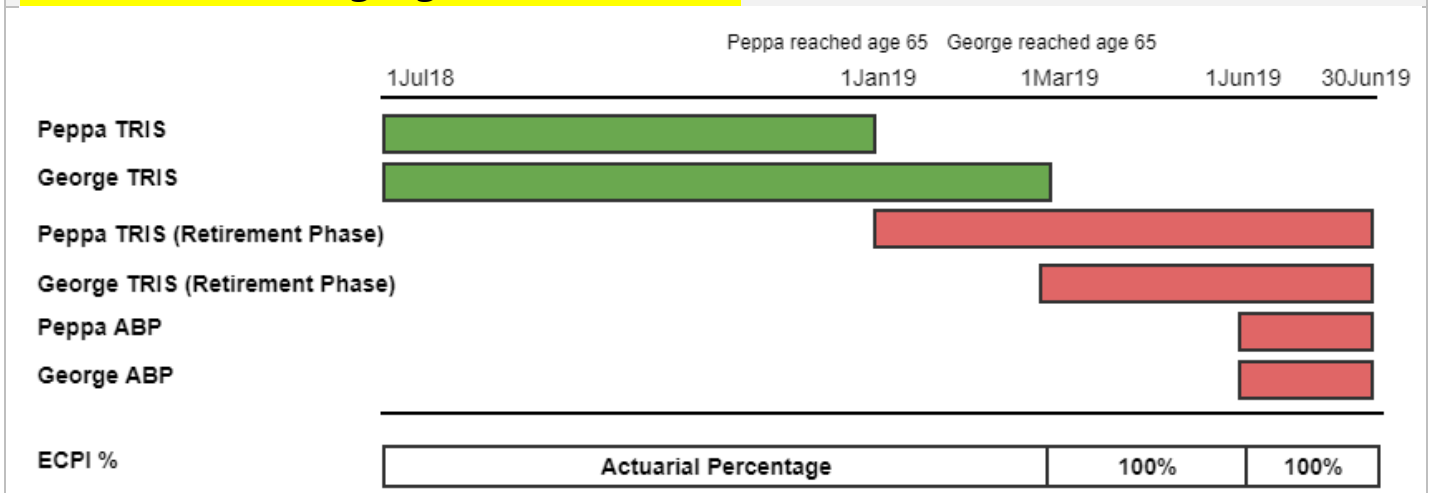
Key Events in 2018-19

- During the 2018/19 financial year, both Peppa and George have reached age 65 and converted their TRISs into retirement phase.
- Peppa's \$1.2m TRIS converted into Retirement Phase on 1 January 2019
- George's \$800K TRIS converted into Retirement Phase on 1 March 2019.
- They also sold their family home and made downsizer contribution of \$300K each on 31 May 2019.
- Both used the money to start retirement phase income stream on 1 Jun 2019
- The fund becomes "deemed segregated" from 1 March 2019, unsegregated on 31 May 2019 and "deemed segregated" on 1 June 2019.

Fund Facts

- Peppa (DOB: 1/1/1954) & George (DOB: 1/3/1954) are the only two members of the Piggy Super Fund and each of them held a TRIS account as at 1 July 2018.
- Fund has a property worth \$1m, with LRBA – Borrowings of \$400K.
- The fund has invested in 20 Bitcoins worth \$300K.
- The fund invested in listed ETFs (VAS, VGS) as well as listed trusts SCG
- The fund also invested managed fund ELT00018AU through a wrap provider.

Fund Deemed Segregation Structure





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Vanguard[®] Australian Shares Index ETF

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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	\$3,154.24
Other deductions relating to non-primary production income	13Y	\$0.00
Franked distributions from trusts	13C	\$23,101.35
Share of franking credits from franked dividends	13Q	\$7,109.49
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	\$437.60
Total current year capital gains	18H	\$875.20
Assessable foreign source income	20E	\$431.40
Australian franking credits from a New Zealand company	20F	\$0.00
Other net foreign source income	20M	\$431.40
Foreign income tax offset	20O	\$27.86

PART B – COMPONENTS OF ATTRIBUTION

Item	Cash Distribution	Tax Paid/Offsets	Attribution
Australian Income			
Unfranked distributions	\$689.83		\$689.84
Unfranked CFI distributions	\$1,101.27		\$1,100.20
Interest - subject to non resident WHT	\$373.22		\$421.61
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income	\$513.08		\$942.59
Non primary production income	\$2,677.40		\$3,154.24
Franked distributions	\$15,922.93	\$7,109.49	\$23,101.35
Capital Gains			
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$318.49		\$437.60
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
Net capital gain	\$318.49		\$437.60
AMIT CGT gross up amount			\$437.60
Other capital gains distribution	\$318.49		
Total current year capital gains	\$636.98		\$875.20
Foreign Income			
Assessable foreign source income	\$394.88	\$27.86	\$431.40
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	\$19,632.19		\$27,562.19
AMIT cost base net amount - excess (Reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (Increase cost base)			\$792.65
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		
Net Cash Distribution	\$19,632.19		

If you are a complying Superannuation Fund, your net capital gain is \$583.47

If you are a company or a non complying Superannuation Fund, your net capital gain is \$875.20

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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Vanguard® MSCI Index International Shares ETF

VGS

Piggy Super Fund
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Sydney NSW 2001**Contact Us:****Online:**www-au.computershare.com/Investor/Contact**By Mail:**Computershare Investor Services Pty Limited
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(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	\$9.09	
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	
Share of credit for tax paid by trustee	13S	\$0.00	
Net capital gain	18A	\$58.52	
Total current year capital gains	18H	\$117.04	
Assessable foreign source income	20E	\$394.31	
Australian franking credits from a New Zealand company	20F	\$0.00	
Other net foreign source income	20M	\$394.31	
Foreign income tax offset	20O	\$51.44	
PART B – COMPONENTS OF ATTRIBUTION			
Item	Cash Distribution	Tax Paid/Offsets	Attribution
Australian Income			
Unfranked distributions	\$0.00		\$0.00
Unfranked CFI distributions	\$0.00		\$0.00
Interest - subject to non resident WHT	\$0.22		\$0.22
Interest - not subject to non resident WHT	\$0.00		\$0.00
Other income	\$8.38		\$8.87
Non primary production income	\$8.60		\$9.09
Franked distributions	\$0.00	\$0.00	\$0.00
Capital Gains			
Discounted capital gains TAP	\$0.00		\$0.00
Discounted capital gains NTAP	\$54.25		\$58.52
Capital gains – other method TAP	\$0.00		\$0.00
Capital gains – other method NTAP	\$0.00		\$0.00
Net capital gain	\$54.25		\$58.52
AMIT CGT gross up amount			\$58.52
Other capital gains distribution	\$54.25		
Total current year capital gains	\$108.50		\$117.04
Foreign Income			
Assessable foreign source income	\$335.32	\$51.44	\$394.31
Other Non-assessable Amounts			
Non-assessable non-exempt amount	\$0.00		\$0.00
Net exempt income	\$0.00		
Other non-attributable amounts	\$5.40		
Gross Amount	\$457.82		\$520.44
AMIT cost base net amount - excess (Reduce cost base)			\$0.00
AMIT cost base net amount - shortfall (Increase cost base)			\$11.18
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		
Net Cash Distribution	\$457.82		

If you are a complying Superannuation Fund, your net capital gain is \$78.03

If you are a company or a non complying Superannuation Fund, your net capital gain is \$117.04

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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PIMCO Australia Management Limited

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AFSL 487 505

Page

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Date

12 July 2019

Part A: Your Details

Investor Name

Piggy Super Fund

Investor Number

X1122334455

Account Holder Name TFN/ABN

Piggy Super Fund

Provided

Investor Type

Superannuation Fund

Tax Residence

Australia

Overseas Tax ID No

Not Provided

Financial Adviser

Mr John Smith

Duplicate Copy

Your client recently received the following correspondence.

AMIT Member Annual Statement PIMCO Global Bond Fund - Wholesale Class (ETL0018AU) 01 July 2018 to 30 June 2019

Dear Mr John Smtih

Please find below the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2019 for your investment in the PIMCO Global Bond Fund - Wholesale Class.

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

If any of the details in Part A are incorrect, update your details with your trustee.

Part B Tax Return (Supplementary Section)	Summary of tax return (supplementary section) items	
	Amount (\$)	Tax return label
Non-primary production income	11.14	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to distributions	0.00	13Y
Franking credits	0.00	13Q
Credit for tax file number (TFN) amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Share of credit for foreign resident amounts withheld	0.00	13A
Net capital gains	0.00	18A
Total current year capital gains	0.00	18H
Foreign entities - CFC income	0.00	19K
Assessable foreign source income	1,265.07	20E
Other net foreign source income	1,265.07	20M
Australian franking credits from a NZ company	0.00	20F
Foreign income tax offsets*	0.19	20O

*To work out your foreign income tax offset (FITO) entitlement, see "20 Foreign source income and foreign assets or property" of the Supplementary tax return or the Guide to foreign income tax offset rules 2019 on www.ato.gov.au.

Part C Components of an attribution	Cash distribution (\$)	Tax paid or tax offsets Gross Up (\$)	Attribution/Amount (\$)
Australian Income			
Dividends: unfranked amount	0.00	0.00	0.00
Dividends: unfranked CFI amount	0.00	0.00	0.00
Interest (subject to non-resident WHT)	2.22	0.00	2.22
Interest (not subject to non-resident WHT)	4.71	0.00	4.71
Other assessable Australian income	4.21	0.00	4.21
Non-primary production income	11.14	0.00	11.14
Dividend: Franked amount (Franked distributions)	0.00	0.00	0.00
Capital Gains			
Discounted capital gain NTARP	0.00	0.00	0.00
Discounted capital gain TARP	0.00	0.00	0.00
Capital gain other - TAP	0.00	0.00	0.00
Capital gain other - NTAP	0.00	0.00	0.00
Net capital gains	0.00	0.00	0.00
AMIT CGT gross up amount	0.00	0.00	0.00
Other capital gains distribution	0.00	0.00	0.00
Total current year capital gains	0.00		0.00
Foreign Income			
Other Net Foreign Source Income	1,264.88	0.19	1,265.07
Australian franking credits from a NZ company	0.00	0.00	0.00
Assessable net foreign income	1,264.88	0.19	1,265.07
Foreign entities - CFC income	0.00	0.00	0.00
Total foreign income	1,264.88	0.19	1,265.07
Tax Offset		Amount (\$)	
Franking credit tax offset		0.00	
Foreign income tax offset		0.19	
Franking Credit for NZ Company		0.00	
Total tax offset		0.19	
Other Non-Assessable Amounts	Cash distribution (\$)	Attribution Amount (\$)	
Other non-attributable amounts	0.00		
Non-assessable non-exempt income	0.00	0.00	
Net exempt income	0.00	0.00	
Gross cash distribution	1,276.02	0.00	
AMIT Cost Base Adjustment		Amount (\$)	
AMIT cost base - excess		0.00	
AMIT cost base - shortfall		0.00	
Other Deductions From Distributions			
Less Resident withholding tax	0.00		
Less Foreign resident withholding tax	0.00		
Less Foreign resident withholding tax (s12H)**/Foreign Resident Income tax (s276-105)	0.00		
Less Other expenses	0.00		
Other Rebate Income	0.00		
Net cash distributions	1,276.02		
Non-resident Reporting	Attribution Amount (\$)	Tax paid/payable	
Interest exempt from withholding	4.71	0.00	
Non-resident withholding amount	2.22	0.00	
Non-resident member ss276-105(2)(a) or (b)	0.00	0.00	
Non-resident member ss276-105(2)(c)	0.00	0.00	
Managed Investment Trust Fund Payment	4.21	0.00	
Deemed payment - Dividend	0.00	0.00	
Deemed payment - Interest	0.00	0.00	
Deemed payment - Fund Payment	0.00	0.00	
Deemed payment - Royalties	0.00	0.00	

****Note: Foreign resident withholding tax (S12-H)**

If Managed Investment Trust withholding tax is applicable to your investment, this is the sum of the amounts withheld from fund payments made for the year ended 30 June pursuant to Subdivision 12-H and Subdivision 12A-B of Schedule 1 of the Taxation Administration Act 1953.

Piggy Super Fund
 PO BOX 1000
 Sydney NSW 2001

1 July 2019

SCG Holder No: SRN WITHHELD

Australian Resident Individuals: Input sheet for 2019 Income Tax Return

This Statement includes all distributions paid by the entities in Scentre Group (consisting of Scentre Group Limited, Scentre Group Trust 1, Scentre Group Trust 2 and Scentre Group Trust 3) during the period 1 July 2018 to 30 June 2019.

	Amount or Yes/No Response	Tax Return Label
Tax Return - Income Section		
Dividends - franked	\$1,505.62	11T
Franking credit	\$645.27	11U
TFN amounts withheld	Nil	11V
Tax Return - Supplementary Section		
Non-primary production income		
- Share of net income from trusts	\$5,316.59	13U
- Franked distributions from trusts	\$5.87	13C
Share of franking credits from franked distributions	\$1.76	13Q
TFN amounts withheld	Nil	13R
<i>Did you have a capital gains event?</i>	Yes	18G
Total current year capital gains - grossed up	\$26.86	18H
Net capital gain	\$13.43	18A
Assessable foreign source income	\$206.91	20E
Other net foreign source income	\$206.91	20M
Foreign income tax offsets	Nil	20O

Australian Resident Individuals - Summary of Tax Deferred Amount of Distributions	Total
Scentre Group Trust 1	\$1,223.86
Scentre Group Trust 2	\$1,994.72

Use only this Tax Statement to complete your 2019 Tax Return, it includes all distributions/dividends paid by the entities in Scentre Group that should be included in your 2019 Tax Return.

Please retain this statement for income tax purposes

The information shown on this statement is also reported to the Australian Taxation Office. This Tax Statement should be read in conjunction with the 2019 Scentre Group Tax Return Guide, which is available on the Scentre Group website at <http://www.scentregroup.com/investors/taxation-information>

2019 TAX SUMMARY

Piggy Super Fund
 PO BOX 1000
 Sydney NSW 2001

1 July 2019

SCG Holder No: SRN WITHHELD

The information below is a summary of the Australian taxation consequences of all distributions made by all entities in Scentre Group. **Australian Resident Individual Investors should use the enclosed Tax Statement to assist in completing their 2019 tax return.**

Net Distribution/Dividend Amount for the 12 months to 30 June 2019	Scentre Group Limited	Scentre Group Trust 1	Scentre Group Trust 2	Scentre Group Trust 3	Total
Distribution/Dividend paid 31 August 2018	Nil	\$1,465.72	\$3,396.62	Nil	\$4,862.34
Distribution/Dividend paid 28 February 2019	\$1,446.96	\$1,662.05	\$2,248.66	\$58.66	\$5,416.33
Net Cash Distribution/Dividend	\$1,446.96	\$3,127.77	\$5,645.28	\$58.66	\$10,278.67

Components	(\$)	(\$)	(\$)	(\$)	(\$)
Australian Income - Dividends					
Dividends - franked	\$1,446.96			\$58.66	
Australian Income - Trust Distributions					
Interest		\$108.72	\$19.43		
Dividend		\$4.11	Nil		
Other income		\$1,660.68	\$3,527.76		
Total Non-primary production income		\$1,773.51	\$3,547.19		
Capital Gains - grossed up amount		\$26.20	\$0.66		
Capital Gains - discount method (50%) (TARP)		\$13.10	\$0.33		
Total Net Capital Gains		\$13.10	\$0.33		
Foreign Income					
Assessable foreign source income		\$104.20	\$102.71		
Other Non-assessable amounts					
Tax deferred amount		\$1,223.86	\$1,994.72		
CGT Concession Amount		\$13.10	\$0.33		
Gross Distribution/Dividend	\$1,446.96	\$3,127.77	\$5,645.28	\$58.66	
Taxes withheld					
TFN amounts withheld	Nil	Nil	Nil	Nil	
Managed investment trust fund payment withholding - non-residents only	Nil	Nil	Nil	Nil	
Non-resident interest/dividend withholding tax	Nil	Nil	Nil	Nil	
Total Net Distribution/Dividend	\$1,446.96	\$3,127.77	\$5,645.28	\$58.66	\$10,278.67
Franking Credits	\$620.13	\$1.76	Nil	\$25.14	

Please retain this statement for income tax purposes

The information shown on this statement is also reported to the Australian Taxation Office.