

# Tax Guide 2024



## About this Tax Guide

This Tax Guide has been prepared to assist you in completing your 2024 Australian Tax Return for Individuals in relation to your Betashares exchange traded fund (Betashares Fund) investment. This Tax Guide only contains basic information of a general nature about your investment in a Betashares Fund and does not take into account your individual circumstances. Accordingly, you should not rely on this Tax Guide as taxation advice. You should seek professional advice from a registered tax agent when completing your tax return.

This Tax Guide assumes that:

- you are an individual taxpayer;
- you are an Australian tax resident, and
- you hold units in a Betashares Fund for investment purposes and the Australian capital gains tax (CGT) rules apply to you.

This Tax Guide should be read in conjunction with the Australian Taxation Office's (ATO) instructions for the 2024 Tax Return for Individuals (Supplementary Section).

We note that a separate Tax Guide is available for investors who hold an account in Betashares Invest, being the IDPS-like scheme available through the Betashares Direct platform. Betashares Direct investors will be provided with a separate tax statement in relation to the investments they hold in their Betashares Direct account.

## AMIT regime

Betashares Funds are elected into the Attribution Management Investment Trust (AMIT) regime. Accordingly, Betashares Funds are required to issue AMIT Member Annual Statements (AMMA Statements). Under the AMIT regime, you will be assessed on your share of taxable income as reported on your AMMA Statement, regardless of the amount you actually receive.

The AMMA Statement will provide you with the relevant information required to complete your tax return. In most cases, the components should be unchanged from previous years. One exception is the concept of 'AMIT cost base net amount – net reduction' and 'AMIT cost base net amount – net increase'. These concepts are explained in the following pages.

If you hold units in more than one Betashares Fund, you will receive a separate AMMA Statement for each Betashares Fund you invest in. Furthermore, you will need to combine your relevant income information in order to determine the disclosures in your tax return if you derive investment income from more than one Betashares Fund and/or from other sources.

You should prepare your tax return by referring to the relevant AMMA Statement only, rather than the distribution statements that you may have received during the year. The information from the AMMA Statement is provided to the ATO to pre-fill your tax return, and it is recommended that you check your pre-filled information against the relevant AMMA Statement.

## AMIT member annual statement

The AMMA Statement is separated into several parts and contains information that would generally be included in your 2024 Australian Tax Return for Individuals (Supplementary Section). If you had income from other sources (e.g. investments in direct shares) during the year, you will need to combine the information from your AMMA Statement with the information from your other sources when completing your tax return.

At the end of each income year, Betashares is required to determine income attributable to investors, and cash distributions for the income year from distributing Betashares Funds. The attributed amount for the income year is included in the AMMA Statement and reflected in your tax return. Cash distributions from your Betashares Fund should not be used as assessable income for the preparation of your income tax return.

Distributions for the period ended 30 June 2024 are normally paid early in the following income year. This means that cash distributions received in early July 2024 are referable to the 2024 income year and the cash amount is already included in the attributed amount in the tax return for the 2024 income year.

To assist you with using the AMMA Statement, the following explanations may be helpful:

- **Attributable income** (under Part B), or referred to as attributed amount in this Tax Guide, represents your share of the income derived from the assets and net gains from trading activities within each ETF. This item does not necessarily equate to the cash distribution amount you receive. For income tax return purposes, the attributed amount should be included to calculate your income tax liability.
- **Cash distribution amount** (under Gross and Net cash distribution under Part B) represents the actual cash amount that you receive. Betashares may vary the cash distribution from the attributed amount in certain cases.

A sample AMMA Statement is provided on page 8.

## Investor details

The AMMA Statement contains your personal details. Please contact Link Market Services via the contact details as specified in the AMMA Statement if any of your details are incorrect.

## Part A – Summary of 2024 tax return (supplementary section)

### Tax return (supplementary section)

Under this part, the income amount for each tax return label has been identified and included for ease of reference to the Tax return for individuals (supplementary section) form (ATO reference NAT 2679-06.2024). Each tax return label mentioned below corresponds to the relevant label on the form.

### Share of Net Income from Trusts, less Net Capital Gains, Foreign Income and Franked Distributions

This item represents your share of the total income (excluding capital gains, franked distributions, and foreign income). For detailed information about this item, you can refer to the Australian Income section under Part B. You should disclose this amount at Box U of Question 13 on your tax return.

### Franked Distribution from Trusts

The Franked Distribution from Trusts amount represents your share of the franked dividends attributed to you, grossed up for franking credits. You should disclose this amount at Box C of Question 13 on your tax return.

### Share of Franking Credit from Franked Dividends

The Share of Franking Credit from Franked Dividends amount represents your share of franking credits. Your ability to claim franking credits is subject to certain rules. For further details you should refer to the Australian Taxation Office Publication "You and Your Shares 2024". If you are entitled to claim an amount of franking credit, you should disclose this amount at Box Q of Question 13 on your tax return.

### Share of Credit for Tax Amounts Withheld

The Share of Credit for Tax Amounts Withheld is the withholding tax that has been deducted from your Betashares Fund distribution because you have not provided your TFN, or claimed an exemption.

You should disclose this amount at Box R of Question 13 on your tax return.

## Net Capital Gains

The Net Capital Gains amount represents your share of capital gains, after the application of capital losses and CGT discounts within each Betashares Fund. You should disclose this amount at Box A of Question 18 on your tax return. You should also mark "YES" at Box G of Question 18 on your tax return if you have any capital gains/loss amounts.

### Total Current Year Capital Gains

The Total Current Year Capital Gains amount represents your Net Capital Gains amount grossed- up for any capital losses and CGT discounts that may have applied. You should disclose this amount at Box H of Question 18 on your tax return.

### Do you have capital gains from other sources?

You may also have derived capital gains/losses from other sources (e.g. if you have sold your units in a Betashares Fund or direct shares). The relevant capital gains/losses would need to be combined with the figures from your AMMA Statement and disclosed in the abovementioned labels.

You should refer to the Australian Taxation Office Publication "Guide to capital gains tax 2024" or "Personal investors guide to capital gains tax 2024" to help you calculate your net capital gain/loss. As the capital gains tax rules are complex, you may also wish to seek professional advice.

### Assessable Foreign Source Income

The Assessable Foreign Source Income amount represents your share of foreign source income attributed to you. This amount also includes your share of foreign income tax offsets. You should disclose this amount at Box E of Question 20 on your tax return.

If you have any allowable expenses or losses relating to foreign source income, this may be applied to reduce the Assessable Foreign Source Income amount. This net amount should be your Other Net Foreign Source Income, and should be inserted at Box M of Question 20 on your tax return. As the foreign source income rules are complex, you may wish to seek professional advice.

If you are entitled to claim an amount of foreign income tax offset, you should disclose this amount at Box O of Question 20 on your tax return.

## Foreign Income Tax Offsets

Your share of Foreign Income Tax Offsets represents the amount of tax paid in the country where the income was sourced.

The amount also includes the foreign income tax offset relating to foreign capital gains (referred to as Foreign Income Tax Offsets – foreign capital gains (FITCO) in this statement). The amount disclosed as FITCO arising from foreign capital gains in this Part is the gross amount. This has not been reduced proportionally for any capital losses or CGT discount applied at the trust level. More information about foreign capital gains and foreign tax paid on foreign capital gains is provided under “Capital Gains” section under Part B – Components of attribution on this document.

Generally, if the Foreign Income Tax Offsets amount is less than \$1,000, the full amount can be claimed. Otherwise, you should refer to the Australian Tax Office Publication “Guide to foreign income tax offset rules 2024” and/or seek professional advice to determine if you are entitled to the Foreign Income Tax Offsets, including the FITCO.

If you are entitled to claim an amount of foreign income tax offset, you should disclose this amount at Box O of Question 20 on your tax return.

## Capital gains tax information

This part of the AMMA Statement provides further details regarding the various components of your capital gains for the income year. The amounts disclosed are gross amounts (i.e. amounts prior to the application of discounts and inclusive of any foreign tax paid). This information may be useful if you have any capital gains/losses during the year from other sources.

You should refer to the Australian Taxation Office Publication “Guide to capital gains tax 2024” or “Personal investors guide to capital gains tax 2024” to help you calculate your net capital gain. As the capital gains tax rules are complex, you may also wish to seek professional advice.

## Part B – Components of attribution

Part B of the AMMA Statement provides a detailed breakdown of your share of the various components of investment income for the year ended 30 June 2024 that are disclosed in each tax return label in Part A.

## Australian Income

This section includes unfranked dividends, interest income, and other income. Franked dividends and franking credits are also detailed in this section. The amounts shown in this section are the income attributed. The income characters are determined based on Australian income tax laws, so each Betashares Fund will have a distinct tax component composition based on its investment strategy.

For franked dividends, the AMIT regime allows the franking credits to be passed on to the ultimate beneficiaries subject to certain rules so they would be able to use the franking credits as tax offsets. The franking credits derived from Australian companies, in which a Betashares Fund is invested, are attributed to investors, if the Fund meets certain requirements (e.g. 45 day holding period rule).

Several tax components relating to non-concessional MIT income (NCMI) and unfranked dividends declared to be conduit foreign income (CFI) are also included in the AMMA Statement. Broadly, these components should only be relevant for investors who are not tax residents of Australia, as it may impact their non-resident withholding tax rate. You may wish to seek professional advice, if you believe you are not an Australian tax resident.

## Capital Gains

This section details your share of capital gains attributed to you. The capital gains can arise from trading activities (e.g. rebalancing of the Betashares Funds) or from another fund that a Betashares Fund invests in.

Some capital gains can be calculated under the Discounted Method. These are capital gains to which the Betashares Fund has applied the 50% capital gains tax discount, where the underlying assets were held for a period longer than 12 months or the amount reported as discounted capital gains. Other Method capital gains are gains to which the CGT Discount Method or the CGT Indexation Method does not apply.

Capital gains are also divided into those that relate to Taxable Australian Property (TAP) or Non-Taxable Australian Property (NTAP). This distinction between TAP and NTAP capital gains should only be relevant for investors who are not tax residents of Australia.

Capital gains may also relate to NCMI. Again this should only be relevant for investors who are not



tax residents of Australia.

Disposals of foreign assets may result in foreign tax paid in the foreign jurisdictions. In addition, Australian capital gain tax rules also apply on those disposals to calculate the Australian capital gains tax obligations, which may be reduced by foreign tax paid.

The capital gains reported at the following items 'Capital gains – discount method - TAP' and 'Capital gains – discount method - NTAP' are reduced for capital losses or the application of the CGT discount at the trust level. The 'Foreign tax paid' or FITCO amounts reported at these items have not been proportionately reduced for capital losses or the CGT discount, they are reported as a gross amount. When calculating your Australian capital gains tax obligations and FITCO, the capital gains discount amount must be grossed up (noting the foreign tax paid is reported as the grossed-up amount). If you are an individual or trust you are entitled to a CGT discount of 50%, superannuation funds are entitled to a CGT discount of 33.3%. If you are a company not acting as trustee, you are not eligible to apply the CGT discount.

The Net Capital Gain amount represents the sum of the various types of capital gains attributable to you. The AMIT CGT Gross up amount represents the discount portion of capital gains calculated under the Discounted Method. The Other Capital Gain Distribution amount is the cash equivalent of the same amount.

### Foreign Income

This section represents income attributable to you from an overseas source. Foreign capital gains have been included in the capital gains section above.

An income source is determined by a number of different factors but generally, the foreign income is sourced from assets (e.g. shares) listed outside Australia. Normally, foreign income also attracts tax paid in foreign jurisdictions, and these tax amounts give rise to the foreign income tax offset.

### Other non-assessable amounts

Other non-assessable amounts are not immediately assessable for income tax purposes and are therefore not included in your tax return, however they may require an adjustment to the cost base of your unit holding.

### Cash distribution

This part of the AMMA Statement specifies the Gross cash distribution amount made by the Funds in respect of the income year.

The cash distribution can differ from the attributed amounts described above. The difference should be recorded as AMIT Cost Base Adjustments within the AMMA Statement.

The cash distribution referable to the distribution period ended 30 June 2024 may be paid immediately in the following income year.

The TFN amount withheld is recorded for investments where no Tax File Number or exemption is provided at the time that a cash distribution was paid to investors.

The Non-resident tax withheld on interest and dividends and Non-resident tax withheld on fund payments applies if you informed us that you are not an Australian tax resident at the time of income attribution.

These withholding taxes should be included in your Australian tax return and you may use those taxes as tax credits.

### Tax offsets

This part of the AMMA Statement identifies your share of the different tax offsets. This includes franking credits, which were discussed under the Australian Income section, and foreign income tax offsets. There are two main types of foreign income tax offsets on the AMMA Statement:

- Foreign income tax offsets – excluding capital gains (FITO); and
- Foreign income tax offsets – foreign capital gains (FITCO)

You are required to calculate the foreign income tax offset (FITO and FITCO) you can claim for foreign income attributed or distributed to you, under the rules at Division 770 of the ITAA 1997. You must apply the rules to determine the foreign income tax offset you can claim in your Australian tax return. It is not correct to merely insert the 'foreign tax paid' amount disclosed at Part C of the AMMA as the foreign income tax offset available in your Australian tax return. If you are unsure about how to calculate your FITO and FITCO, you may need to seek professional advice from a registered tax professional. You should also consider the information provided in respect of Australian capital gain tax obligations and the

interaction between the Australian capital gain tax rules and the FITCO calculation, which is discussed at the Capital Gains section.

### **AMIT Cost Base Adjustments – Net Reduction**

Where your share of attributed amount is less than the cash distribution you received in the relevant financial year, the difference is your AMIT Cost Base Adjustments – Net Reduction amount. This amount will decrease both the cost base and the reduced cost base of your units in the Betashares Fund.

The decrease in the cost base of your units in the Betashares Fund should be taken into account upon disposal of the units when calculating your capital gain/loss. The reduction in the cost base of the units in the Betashares Fund may give rise to a capital gain if there is insufficient cost base to absorb the reduction.

### **AMIT Cost Base Adjustments – Net Increase**

Where your share of the attributed amount is more than the cash distribution you received in the relevant financial year, the difference is your AMIT Cost Base Adjustments – Net Increase amount. This amount will increase the cost base and the reduced cost base of your units in the Betashares Fund.

The increase in the cost base of your units in the Betashares Fund should be taken into account upon disposal of the units when calculating your capital gain/loss.

You should refer to the Australian Taxation Office Publications “Guide to capital gains tax 2024” or “Personal investors guide to capital gains tax 2024” to help you calculate your net capital gain. As the capital gains tax rules are complex, you may also wish to seek professional advice.

An example is provided in this guide to illustrate the impact of the AMIT cost base adjustments.

## Sample AMMA statement



Responsible Entity: Betashares Capital Ltd  
 ABN 78 139 566 868 | AFSL 341181  
 ARSN 626 788 967

All Registry communications to:  
 C/- Link Market Services Limited  
 Locked Bag A14, Sydney South, NSW, 1235  
 Telephone: +61 1300 202 738  
 ASX Code: ASIA  
 Email: betashares@linkmarketservices.com.au  
 Website: www.linkmarketservices.com.au



MR SAM SAMPLE  
 123 SAMPLE STREET  
 SAMPLETOWN NSW 2999

Date: 29 July 2024  
 Reference No.: J\*\*\*\*\*9999  
 TFN/ABN RECEIVED AND RECORDED

### BETASHARES ASIA TECHNOLOGY TIGERS ETF Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2024

#### Part A : Summary of 2024 tax return (supplementary section) items for a resident individual

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$0.00	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$0.00	20E
Other net foreign source income	\$0.00	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.00	20O

The Betashares 2024 Tax Guide provides additional information on how to claim the correct Foreign Income Tax Offset.

#### Capital gains tax information - Additional information for item 18

	Amount	
Capital gains - Discounted method	\$0.00	(grossed up amount)
Capital gains - Other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

Betashares elected for the Attribution Managed Investment Trust (AMIT) regime to apply to this Fund. Under this AMIT regime, the income amounts, as shown under Part A, were attributed to investors. The cash distribution(s) announced and paid for the income year may not match the attributed income.

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement. To view or change your Unitholder details including FATCA and CRS self-certification, please visit our Investor Centre at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

As a securityholder, you are required to complete a tax residency self-certification for FATCA & CRS. As we have not received your self-certification, please visit <https://www.linkmarketservices.com.au/corporate/resources/fatca-crs.html> for more information and guidance on completing your self-certification.

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Part B: Components of attribution	Tax paid or franking credit gross up	Attributable amount
<b>Australian Income</b>		
Interest (subject to non - resident withholding tax)		\$0.00
Interest (not subject to non - resident withholding tax)		\$0.00
Dividends - unfranked amount declared to be CFI		\$0.00
Dividends - unfranked amount not declared to be CFI		\$0.00
Other assessable Australian income (Other)		\$0.00
Other assessable Australian income (NCMI)		\$0.00
Other assessable Australian income (Excluded from NCMI)		\$0.00
Other assessable Australian income (CBMI)		\$0.00
<b>Non-primary production income</b>		<b>\$0.00</b>
<b>Dividends - Franked amount (Franked distributions)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Gains</b>		
Capital gains – Discounted method TAP (Other)		\$0.00
Capital gains – Discounted method TAP (NCMI)		\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)		\$0.00
Capital gains – Discounted method TAP (CBMI)		\$0.00
Capital gains - Discounted method NTAP		\$0.00
Taxable foreign capital gains - Discounted method	\$0.00	\$0.00
Capital gains – Other method TAP (Other)		\$0.00
Capital gains – Other method TAP (NCMI)		\$0.00
Capital gains – Other method TAP (Excluded from NCMI)		\$0.00
Capital gains – Other method TAP (CBMI)		\$0.00
Capital gains - Other method NTAP		\$0.00
Taxable foreign capital gains - Other method	\$0.00	\$0.00
<b>Net capital gains</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>		
Other net foreign source income	\$0.00	\$0.00
<b>Assessable foreign source income</b>	<b>\$0.00</b>	<b>\$0.00</b>
Australian franking credit from a New Zealand franking company	\$0.00	\$0.00
CFC income		\$0.00
<b>Total foreign income</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>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>Cash distribution</b>		
<b>Gross cash distribution</b>		<b>\$0.00</b>
Less: TFN amounts withheld		\$0.00
Less: Non-resident tax withheld on interest and dividends		\$0.00
Less: Non-resident tax withheld on fund payments		\$0.00
<b>Net cash distribution</b>		<b>\$0.00</b>
<b>Tax offsets</b>		
Franking credit tax offset from Australian resident companies		\$0.00
Foreign income tax offset - Other net foreign source income		\$0.00
Foreign income tax offset - Taxable foreign capital gains - Discounted method		\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method		\$0.00
Australian franking credit from a New Zealand franking company		\$0.00
<b>Total tax offsets</b>		<b>\$0.00</b>
<b>Attributed Managed Investment Trust ('AMIT') cost base</b>		
AMIT cost base net amount - excess (decrease cost base)		\$0.00
AMIT cost base net amount - shortfall (increase cost base)		\$0.00

#### Tax Guide

The 2024 Betashares Tax Guide contains general information about how to use this statement when you prepare your 2024 tax return. The Guide provides additional information about foreign tax paid on foreign capital gains and how to claim the correct foreign income tax offsets. To view the 2024 Tax Guide, please visit: [www.betashares.com.au/tax-resources/](http://www.betashares.com.au/tax-resources/)

Stay informed with the latest investment news, economic insights, and portfolio construction information. Subscribe to Betashares' weekly newsletter [www.betashares.com.au/subscribe](http://www.betashares.com.au/subscribe)

## AMIT example

1 January 2023

- James buys 1,000 units of a Betashares Fund @ \$10 a unit = \$10,000

1 March 2023

- The Betashares Fund attributes a \$1 distribution per unit and pays \$0.50 cash distribution per unit.
- The Betashares Fund elected into the AMIT tax regime, which allows the Fund to make a cash distribution less or more than an attribution amount. In this case, the cash distribution is less than an attribution amount.

**Scenario 1: James has supplied 'Link Market Services' with his tax file number.**

**Breakdown:**

- Attributed amount = \$1,000
- Cash distribution before any withholding tax = \$500
- AMIT cost base increase = \$500
- Tax = \$0
- Money sent to bank = \$500

**Scenario 2: James has not supplied 'Link Market Services' with his tax file number.**

- A no TFN withholding tax on the whole amount of assessable income (\$1,000) at the highest marginal tax rate of 47% applied (45% plus Medicare Levy of 2%) = \$470.

**Breakdown:**

- Attributed amount = \$1,000
- Cash distribution before any withholding tax = \$500
- AMIT cost base increase = \$500
- Tax = \$470
- Money sent to bank = \$30 (\$500-\$470)
- A distribution payment advice is sent to James

James then reaches out to 'Link Market Services' and provides his correct tax file number

- James will have to make a claim on his tax return to recoup the withholding tax amount of \$470.

1 June 2023

- James sells his 1,000 units of the Betashares Fund @ \$15 a unit = \$15,000
- The tax cost base at this point is \$10,000 based on how much James paid for on 1 January 2023. However, any AMIT cost base adjustments, as advised in the AMMA Statement, will need to be factored in the tax cost base (refer to the below)

Between 1 July 2023 and 7 August 2023

- Betashares issues an AMMA Statement to James for him to prepare his tax return.
- In preparing his tax return using the AMMA Statement, the following calculations are required:

## 1. Attributed amount

- Based on the AMMA Statement, the whole attributed amount relates to the “Other income” component.
- James will need to include the whole amount of \$1,000 assessable income to calculate income tax at his marginal tax rate.

## 2. Capital gain tax calculation

- James calculates his capital gain on disposal and needs to take into account the ‘Cost Base Adjustment’. This is because, under AMIT, he pays tax on the full assessable income of \$1,000, even though 50% (\$500) was retained in the Betashares Fund’s NAV.
- James’ capital gain is reduced by the Cost Base Adjustment of \$500 down to \$4,500.
- He will now have a capital gain of \$4,500 to be included in his income tax return.
- Step by step calculation is shown below:
  - Tax cost base = \$10,500 (\$10,000 paid on 1 January 2023 and AMIT cost base increase)
  - Capital proceeds of \$15,000 based on how much James received on 1 June 2023
  - Capital gain of \$4,500

## ATO Publications

The following ATO Publications may be of help in completing your tax return.

- Individual tax return instructions 2024 including the instructions for the supplementary section.
- You and Your Shares 2024.
- Guide to capital gains tax 2024.
- Personal investors guide to capital gains tax 2024.
- Guide to foreign income tax offset rules 2024.
- Managed Investment trusts under Investments and assets page of the ATO website.



To obtain copies of these publications, please visit the ATO website at <https://www.ato.gov.au/>.

## Further information

Further information may be obtained by contacting our Customer Support team on 1300 487 577 or by submitting an enquiry through our website at <https://www.betashares.com.au/contact>.

## Contact us

For further assistance or to learn more about our Tax Guide, please contact your Betashares Account Manager or our Customer Support team.

 [betashares.com.au/contact](https://betashares.com.au/contact)  
 1300 487 577 (within Australia)  
 +61 2 9290 6888 (outside Australia)

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### About Betashares

Betashares is a leading manager of exchange traded funds (ETFs) and other Funds traded on the ASX.

Launched in 2009, Betashares now offers the broadest range of exchange traded products in Australia, appealing to a wide range of investors and financial advisers - from institutional investors to individuals, including those maintaining self-managed superannuation funds.

### Important notice

This information has been prepared by Betashares Capital Ltd (ACN 139 566 868 AFS Licence 341181) ("Betashares"). It is general information only and does not take into account your objectives, financial situation or needs. It should not be relied on as taxation advice. As taxation is complex and depends on your own circumstances, you should seek professional advice when completing your tax return. This information was prepared in good faith and to the extent permitted by law. Betashares accepts no liability for any errors or omissions or any loss from reliance on it. Betashares accepts no liability for any errors or omissions or any loss from reliance on it.