

REFERENCE TO ANNUAL TAXATION STATEMENT	WHERE TO INCLUDE IN YOUR 2014 TAX RETURN FOR INDIVIDUALS (SUPPLEMENTARY SECTION)
<p style="text-align: center;">ITEM E</p>	<p>Capital gains</p> <p><i>Net capital gain</i></p> <p>If you have no other capital gains/losses from other sources, the sum of these components (i.e. all items marked E) is your net capital gain. This figure is typically inserted at Box A of Question 18 on the tax return.</p> <p>You should also mark “Y” in the YES box at Box G of Question 18 on your tax return if any amounts are shown at any of the items marked E on your Tax Statement.</p> <p>If you have capital losses from other sources or capital losses carried forward from prior years, you will first need to deduct your capital losses from your current year capital gains in a special way. You may also be entitled to the CGT discount concession.</p> <p>You should refer to the Australian Taxation Office Publications “Guide to capital gains tax 2014” or “Personal investors guide to capital gains tax 2014” to help you calculate your net capital gain. As the capital gains tax rules are complex, you may wish to consult a registered tax agent or accountant for further information.</p> <p><i>Total current year capital gains</i></p> <p>If you have no other capital gains from other sources, then Box H of Question 18 on the tax return will typically include the sum of the following amounts:</p> <ul style="list-style-type: none"> (a) “Capital Gains – Discounted” multiplied by 2 (b) “Capital Gains – Indexation Method” (c) “Capital Gains – Other Method” <p>under both “Capital Gains – Taxable Australian Property” and “Capital Gains – Non Taxable Australian Property”.</p> <p>The result is your “Total current year capital gains” and represents your grossed up capital gains prior to applying any capital losses, CGT discount or small business concessions.</p> <p>“Taxable Australian Property” (“TAP”) includes interests in Australian real property, non-portfolio interests in interposed entities where the value of such an interest is wholly or principally attributable to Australian real property, and business assets of Australian permanent establishments. “Non Taxable Australian Property” represents investments which are not</p>

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	<p>TAP. Australian resident taxpayers are required to include both TAP and Non-TAP capital gains in their assessable income.</p> <p>Definition of Terms</p> <p>The definitions below will assist you in the calculation of your net capital gain.</p> <p><i>Capital Gains – Discounted</i></p> <p>This represents the taxable portion of capital gains arising from the sale of assets by the Trust where the capital gain has been calculated using the discount method.</p> <p>Generally, the discount method for calculating a capital gain will be available where the asset has been held for at least 12 months. Under the discount method, 50% of the capital gain will be taxable and 50% will be non-taxable for individuals and trusts.</p> <p><i>Capital Gains – Indexation Method</i></p> <p>This represents capital gains arising from the sale of assets where the capital gains have been calculated using the indexation method.</p> <p>Generally, the indexation method is available for assets acquired before 21 September 1999. Under the indexation method, a capital gain is calculated using a frozen indexed cost base indexed to 30 September 1999.</p> <p><i>Capital Gains – Other Method</i></p> <p>This represents capital gains other than discount capital gains or capital gains calculated using the indexation method. Such gains will be assessable. Generally, such gains have arisen from the disposal of assets which have been held by the Trust for less than 12 months.</p>

