



comprising  
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 GPT RE Limited ABN 27 107 426 504 AFSL 286511  
 as responsible entity of  
 General Property Trust ARSN 090 110 357

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**2018 Tax Statement**  
 Attribution Managed Investment Trust ("AMIT")  
 Member Annual Statement

Reference number: 1999999999  
 Statement date: 28 February 2018

This Tax Statement has been prepared to assist you with completion of your Australian Income Tax Return for the year ended 30 June 2018.

**DISTRIBUTIONS PAID IN THE 2018 TAX YEAR**

On 31 August 2017 for the six months to 30 June 2017	\$0.00
On 28 February 2018 for the six months to 31 December 2017	\$0.00
<b>Total distributions paid in respect of GPT's year ended 31 December 2017</b>	<b>\$0.00</b>

Determined Member Components	Amounts	Individual Tax Return Label *	Notes
Australian assessable income to include in your 2017-18 tax return	\$0.00	13U	1
Non-assessable amount (AMIT cost base net decrease amount)	\$0.00	Not applicable	2
<b>Total distribution</b>	<b>\$0.00</b>		
<b>Less withholding taxes deducted:</b>			
TFN withholding tax	\$0.00	13R	3
ABN withholding tax	\$0.00	13P	3
Interest withholding tax \$0.00	\$0.00	13A	3
MIT withholding tax \$0.00			
<b>Distribution paid (after taxes)</b>	<b>\$0.00</b>		

\*Note: The 2018 Tax Return for Individuals has not yet been issued by the Australian Tax Office ("ATO") at the time the Tax Statement and this Guide was produced. If ATO requirements change and you are affected you will be notified and an amended Tax Statement may be issued. Instructions will also be published on GPT's website [www.gpt.com.au](http://www.gpt.com.au) by 13 July 2018.

General Property Trust has elected to be an AMIT for the year ended 31 December 2017. This Tax Statement constitutes an Attribution Managed Investment Trust (AMIT) Member Annual Statement (AMMA) issued by General Property Trust (the "Trust") in respect of its income year ended 31 December 2017 and Annual Payment Summary in respect of the year ended 30 June 2018.

# GUIDE TO YOUR 2018 TAX STATEMENT

This guide has been prepared to assist you in the preparation of your income tax return for the year ended 30 June 2018 (the “2018 year”). You should use the information contained in this Tax Statement to complete your tax return and not the information contained in Distribution Advices.

## A: Notes to the Tax Statement

### 1. Australian assessable income

This component comprises interest and other assessable income that must be included in your tax return at Label 13U (non-primary production income).

### 2. Non-assessable amount (AMIT Cost base Net Decrease Amount)

This component of the distribution is not assessable to you as income and is not required to be included in your tax return.

You are required to decrease the Capital Gains Tax (“CGT”) cost base of your units in the Trust by your share of the distributions paid to you that have not been included in your assessable income. For the current year, the amount by which the CGT cost base of your units should decrease by is shown at this item on your Tax Statement.

Once the sum of all distribution amounts which are not assessable to you in respect of your Trust units (in aggregate) exceeds your CGT cost base in those 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 have owned your units for at least 12 months.

### 3. Interest Withholding Tax and Non-resident Withholding Tax

These amounts represent non-resident withholding tax under the Managed Investment Trust regime and non-resident interest withholding tax that has been withheld from your distributions.

### 3. TFN and ABN withholding tax

Amounts have been withheld because a Tax File Number (TFN) or Australian Business Number (ABN) has not been provided. These amounts may be claimed as a refund or a credit by investors on lodgement of their Australian tax return in certain cases.

## B: Preparing your 2018 Income Tax Return for Individuals using the Tax Statement

### If you are using myTax:

If the distribution information with respect to your GPT Securities has been pre-filled by the ATO, check that the pre-filled information in respect of your GPT securities matches the Tax Statement detail. You should amend your tax return to match the information on the Tax Statement in respect of your GPT Securities if the pre-filled information differs or has not been updated.

### If you are lodging a paper tax return

To assist in completing your income tax return, a Tax Extract is produced below which shows the distribution components from the Trust which should be included at the relevant items and labels of the Tax Return for Individuals (Supplementary Section). The Tax Statement should be used in conjunction with the 2018 Tax Return for Individuals, 2018 Tax Return for Individuals (Supplementary Section) and their accompanying instructions and ATO reference materials.

	Individual Tax Return Labels	Amounts
Australian assessable income	13U	\$0.00
Non-assessable income		
<b>Total distribution</b>		
<b>Less withholding taxes deducted:</b>		
TFN withholding tax	13R	\$0.00
ABN withholding tax	13P	\$0.00
Interest withholding tax	13A	\$0.00
MIT withholding tax		
<b>Net distribution paid</b>		

  

**TAX EXTRACT**  
Extracts from the Tax Return for Individuals (Supplementary Section)

**13 Partnerships and trusts**

**Non-primary production**  
Share of net income from trusts less capital gains, foreign income and franked distributions **U**

**Share of credits from income and tax offsets**

Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions **R**

Share of credit for tax withheld where Australian business number not quoted **P**

Share of credit for amounts withheld from foreign resident withholding **A**

You can only use the Tax Extract and the Individual Tax Return Label information contained in the Tax Statement to complete your tax return if all of the assumptions below apply to you:

- You are an individual investor in the GPT Group and an Australian tax resident for tax purposes;
- You are NOT a company, trust or superannuation fund or a non-resident;
- You have not sold any of your Stapled Securities during the income year;
- You hold your Stapled Securities on capital account.

If any of these assumptions do not apply to your individual tax circumstances, you should refer to the 2018 Tax Return for Individuals, 2018 Tax Return for Individuals (Supplementary Section) and their accompanying instructions issued by the ATO or seek independent taxation advice from a taxation adviser if you are unsure how to complete your income tax return.

## **C: Other information**

The GPT Group's year end for taxation purposes is 31 December. Therefore the distributions paid to you during the year ended 30 June 2018 comprise two half yearly distributions for the six month periods ended 30 June 2017 and 31 December 2017.

### **Reinvested distributions**

The assessable amount shown on your Tax Statement should be included in your 2018 tax return regardless of whether you elected to reinvest your distributions or have them paid to you in cash.

### **Disposal of your Stapled Securities**

If you sell your Stapled Securities, you can refer to the ATO Publication, 'Personal Investors Guide to Capital Gains Tax' for further information regarding the tax treatment of your GPT Securities.

### **Cost Base of Shares and Units**

If you received an In-Specie Dividend in 2009, the cost base of your shares in the Company held at that time may have been impacted by the In-Specie Dividend. You should refer to the Information Sheet "In Specie Dividend Capital Gains Tax Cost Base Implications" which is available from The GPT Group website at [www.gpt.com.au](http://www.gpt.com.au) in the "Investor Centre/Investor Information/Tax/Frequently Asked Questions/In-Specie Dividend" section.

### **Resources**

You can obtain tax publications to assist you in preparing your tax return by contacting the ATO's Publications Ordering Service on 1300 720 092, visiting an ATO office, or downloading further information at [www.ato.gov.au](http://www.ato.gov.au).

### **Contact Information**

For any further information regarding the tax aspects of your investment in The GPT Group, please contact your tax adviser. If you have questions regarding the Tax Statement please call the Securityholder Service Centre on freecall 1800 025 095 (within Australia) or +61 1800 025 095, between 8.30am and 5.30pm Sydney time.