

## ▶▶ Carindale Property Trust 2006 Tax Return Guide

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

### Question 12 - Tax Return (Supplementary Section)

You should include at this question the Australian interest income and the other Australian taxable income component of your distributions. The amount of TFN withholding tax deducted from your distributions (if any) should also be included.

### Other Important Information for Australian Resident Members

#### CGT Implications of the Tax Deferred Amount

The tax deferred amount of your distribution will reduce your cost base in the units in Carindale Property Trust. This reduction will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes. In addition, you make a capital gain (even if you do not sell your units) if the sum of the tax deferred amounts received is more than the cost base of the units at the end of the income year. The booklets "Guide to Capital Gains Tax" or "Personal Investor's Guide to Capital Gains Tax" which are available from the Australian Taxation Office provide details of the calculations required.

#### Members Who Have Disposed of Units During the June 2006 Financial Year

If you have disposed of any of your units in Carindale Property Trust during the past financial year, you may have made a capital gain or loss. You should obtain a copy of the booklet "Personal Investor's Guide to Capital Gains Tax" or alternatively, "Guide to Capital Gains Tax" from the Australian Taxation Office and/or consult your professional tax adviser.

### Important Information for Completing Your 2006 Tax Return

*The information in this Tax Return Guide has been prepared to assist Australian resident individual members of Carindale Property Trust to complete their 2006 Tax Return. It does not apply to company, trust or superannuation fund members.*

*If you are an individual lodging an Australian Tax Return, Question 12 of your Tax Return Supplementary Section should be completed.*

*The information on your Tax Statement and the notes in this Tax Return Guide will help you to answer this question.*

*Please note that any other non-primary production trust distributions which you have derived should be added to the amounts you have received from Carindale Property Trust and the total income should be included in your Tax Return.*

*You must report all of the assessable amounts of your distributions in your Tax Return. The tax deferred amount is not generally assessable for income tax purposes. However, it will reduce the capital gains tax ("CGT") cost base of your units. If your cost base is reduced to nil you may have a capital gain to the extent the tax deferred amount exceeds your cost base.*