

## Tax Return Guide 2004

### Important Information for Completing Your Tax Return

If you are an individual lodging an Australian Tax Return, **Question 12** of your Tax Return Supplementary Section will apply and **Sections I and D** of your Tax Return must be completed.

The information on your Tax Statement and the notes on this leaflet will help you to answer these questions.

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

You must report all of the assessable distributions in your Tax Return. The tax advantaged component is not assessable for income tax purposes so you should **not include** it in your Tax Return. However, it will reduce the CGT cost base of your units.

Dear Carindale Property Trust Member,

We are pleased to enclose your Tax Statement and this Tax Return Guide for the year ending 30 June 2004, which contains information you need to complete your 2004 Tax Return. This Tax Return Guide should be used in conjunction with TaxPack 2004 and assumes you are an Australian resident, individual taxpayer holding units in the Trust and that you have no foreign assets or investments from which foreign income arises.

Please note that the Trust's year end for taxation purposes is 30 June. Accordingly, the distribution for the six months ended 30 June 2004 to be paid in August 2004 should be included in your 2004 Tax Return.

The information in this Tax Return Guide summarises potential taxation aspects of your investment in Carindale Property Trust, based on an assumed set of circumstances which may not necessarily be applicable to you. Accordingly, this information should not be relied upon as taxation advice. If you require further information relating to your personal tax position we recommend that you contact your accountant or taxation adviser.

Thank you for your continued support of Carindale Property Trust during the year.

Yours faithfully,  
WESTFIELD MANAGEMENT LIMITED  
(as Responsible Entity of Carindale Property Trust)



Elliott Rusanow  
Director - Investor Relations & Equity Markets

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

Non-primary production income, **i** on your Tax Statement, includes Australian Interest Income and Other Australian

Taxable Income excluding discount capital gains. This amount should be included at **U**. If you have incurred any deductible expenses in deriving this income you should include the total of

those expenses at **Y**. The amount of TFN withholding tax deducted from your distribution (if any), **ii** on your Tax Statement, should be included at **R**.

**i**  
**ii**  
**iii**

Extract from 2004 Tax Return (Supplementary Section)©

12 Partnerships and trusts		Include any deferred non-commercial business losses from a prior year at <b>X</b> or <b>Y</b> as appropriate and insert the relevant code in the <b>TYPE</b> box.	
<b>Primary production</b>			
Distribution from partnerships	<b>N</b>	□□□□,□□□□	:80 □
Distribution from trusts	<b>L</b>	□□□□,□□□□	:80 □
Landcare operations and deduction for decline in value of water facility	<b>I</b>	□□□□,□□□□	:80 <small>TYPE</small>
Other deductions relating to distribution	<b>X</b>	□□□□,□□□□	:80 □
		Net primary production distribution	■ □□□,□□□□,□□□□:80 □ <small>LOSS</small>
<b>Non-primary production</b>			
Distribution from partnerships, less foreign income	<b>O</b>	□□□□,□□□□	:80 □
Distribution from trusts, less net capital gains and foreign income	<b>U</b>	□□□□,□□□□	:80 □
Landcare operations expenses	<b>J</b>	□□□□,□□□□	:80 <small>TYPE</small>
Other deductions relating to distributions shown at <b>O</b> and <b>U</b>	<b>Y</b>	□□□□,□□□□	:80 □
		Net non-primary production distribution	■ □□□,□□□□,□□□□:80 □ <small>LOSS</small>
<b>Share of credits from income</b>			
Share of credit for tax withheld where Australian business number not quoted	<b>P</b>	□□□□,□□□□	.□□
Share of franking credit from franked dividends	<b>Q</b>	□□□□,□□□□	.□□
Share of credit for tax file number amounts withheld from interest, dividends, and unit trust distributions	<b>R</b>	□□□□,□□□□	.□□
Share of credit for tax paid by trustee	<b>S</b>	□□□□,□□□□	.□□

If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the 2004 business and professional items schedule for individuals, in addition to item **12**.

Show distributions of:  
• net capital gains at item **17** and  
• foreign income at item **18** or **19**.

## OTHER IMPORTANT INFORMATION FOR AUSTRALIAN RESIDENT UNITHOLDERS

### Capital Gains Tax Implications of the Tax Advantaged Component

The tax advantaged component of your distribution will reduce your cost base in the units in calculating any capital gain or capital loss for capital gains tax purposes. You make a capital gain (even if you do not sell your units) if the sum of the tax advantaged 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.

### Unitholders Who Have Disposed of Units During the June 2004 Financial Year

If you have disposed of any of your units 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.

## ENQUIRIES

Computershare Investor Services Pty Limited on 1300 132 211 (Toll Free) or +61 3 9415 4070 (International callers)  
Carindale Property Trust Investor Relations on 1800 116 661 (Free Call) or +61 2 9358 7028 (International callers).

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