

## ► Carindale Property Trust 2014 Tax Return Guide

This document does not constitute financial product advice. In particular it is not intended to influence you in making a decision in relations to financial products. You should obtain professional advice before taking any action in relation to this document, for example from your taxation adviser.

### 2014 Distributions

The distributions covered in the Carindale Property Trust 2014 Tax Statement and Tax Summary are as follows:

- distribution paid on 28 February 2014
- distribution paid on 29 August 2014

### Important Information for Completing Your 2014 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 2014 Tax Return. It does not apply to company, trust or superannuation fund members. If you are an individual lodging an Australian Tax Return, Question 13 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 Question 13. 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 generally not 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 will have a capital gain to the extent that the sum of the tax deferred amounts exceed your cost base.

### Question 13 – Partnerships and Trusts - Tax Return (Supplementary Section)

You should include at this question the Australian interest income and the other Australian taxable income components 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 publications "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 2014 Financial Year

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

**Carindale**

### ENQUIRIES

Computershare Investor Services Pty Limited on 1300 132 211 or +61 3 9415 4070 (International callers) Scentre Management Limited (formerly Westfield Management Limited) ABN 41 001 670 579, AFSL 230329, as responsible entity of Carindale Property Trust ARSN 093 261 744.