

TAX DATA STANDARD - DATA SCHEMA

FUND HEADER / FUND ATTRIBUTE information	
Data schema version	1.00
APIR	AU112233SA
ISIN	AU112233SAXYZ
Fund code reference	ABC123
Fund Name	XYZ Equity fund
Single or Multi-class	Single class Multi-class
Number of classes	#
Class	A
Reporting Year End	e.g. 30-06-XXXX; 31-03-XXXX;
Period From	DD-MM-YYYY
Period To	DD-MM-YYYY
Prepared by	Company
Date and time prepared	Time stamp
Fund Tax status	AMIT MIT Non-MIT
WHT MIT status	Yes No
Category	Distribution Only Annual Tax Statement Only DIR Payment Notice Data Only Fund Payment Notice Data Only Deemed DIR / Fund Payment Notice Data Only Deemed Fund Payment Notice Data Only AMMA Statement Data Only Both Distribution and Fund Notices AMMA Statement/Deemed Fund Notice Special Distribution Single Investor Distribution
Is this an amended file?	Yes No
Type	Fund Level Data Class Level Data Investor Level Data
Basis	As at Year to date

GUIDANCE NOTES
Required field Include here the version of the Data schema being used Optional field Populate if available Optional field Populate if available, and permitted to share Required field Required field Required Conditional field If multi-class enter the number of classes Conditional field Populated if Fund Tax Status includes " MultiClass" Otherwise <blank> Required field To enable income to be included in the correct reporting period for Tax purposes. Required field Required field Required field The fund administrator/unit registry/organisation producing the file Required field Required field To enable alignment between Producer/User regarding purpose / basis of the data Required field To enable downstream withholding and reporting obligations to be met.
Required field Select only one option Refer to Definitions tab for further guidance
Required field If set to "Yes" provide the revised file in its entirety, not the revised fields only.
Required field Specify if the data represents fund level data, class level data or investor level data
Conditional field Only relevant for AMMA and ATS data Refer to Definitions tab for further guidance

FOR PURPOSES OF DISTRIBUTION ESTIMATION and/OR REPORTING		Unique reference		GUIDANCE NOTES																												
	INTERIM/ANNUAL Components (all Funds)	Cash	Attributable/ Amount																													
Australian Income (AU)	Dividends - franked (net)	AUDIVFC	AUDIVFT	Franked amount of dividend received from an Australian company. Excludes gross up for franking credits.																												
	Franking credit gross up		AUFCGU	Gross up (non-cash) amount. May be different to the Tax Offset available (depends on expense allocation methodology adopted).																												
	Dividends - unfranked	AUDIVUFC	AUDIVUFT	The unfranked dividend amount received from an Australian company.																												
	Dividends - unfranked conduit foreign income (CFI)	AUDIVCFIC	AUDIVCFIT	Conduit foreign income received from an Australian company. This is not subject to non-resident withholding tax.																												
	LIC capital gain deduction		LICCGTDED	The deductible amount of a franked or unfranked dividend that is attributable to a listed investment company capital gain amount.																												
	Interest	AUINTC	AUINNT	Income considered to be Interest from Australian sources.																												
	Interest - exempt from WHT	AUINTXC	AUINXT	Interest income from an Australian source that is not subject to non-resident withholding tax.																												
	Non-concessional MIT income (NCMI)	AUNCMIC	AUNCMIT	Income from stapled structures designated as NCMI (not eligible for concessional MIT Withholding). Does not include NCMI CGT amounts.																												
	Excluded Non-concessional MIT income (XNCMI)	AUXNCMIC	AUXNCMIT	Income from stapled structures excluded from the operation of the NCMI provisions (eligible for concessional MIT Withholding). Does not include Excluded NCMI CGT amounts.																												
	Clean Building MIT income (CBMI)	AUCBMIC	AUCBMIT	Income from a Clean Building MIT (eligible for specific rate for concessional MIT Withholding). Does not include CBMI CGT amount.																												
	Rental income from National Rental Affordability Scheme (NRAS) investment	AUNRASC	AUNRAST	NRAS income																												
	Other domestic income	AUINCC	AUINCT	Any other Australian sourced income that is not within the above categories. Does not include NC, Excluded NCMI or CBMI amounts.																												
Foreign Sourced Income (FSI)	CFC Income	FSICFCC	FSICFCT	Income from a controlled foreign corporation.																												
	Transferor trust income	FSITTIC	FSITTIT	Income from a transferor trust.																												
	Assessable /Other net foreign source income (before foreign tax gross up)	FSIC	FSIT	Net income arising from foreign sources.																												
	Foreign tax gross up		FSIFTAXGU	Gross up (non-cash) amount. May be different to the Tax Offset available (depends on expense allocation methodology adopted).																												
	Australian Franking Credits from NZ company		TOAUCNZ	Australian franking credits received from NZ companies. The value reported is the same amount reported in the offset section (in line with current ATO reporting requirements)																												
Capital Gains (CGT)	Net Discounted Gains - Taxable Australian Property (TAP)	CGTDTAPC	CGTDTAPT	CGT Gains after applying discount in respect of assets that are Taxable Australian Property (TAP). Excludes TAP capital gains reported elsewhere.																												
	Net Discounted Gains - Non Taxable Australian Property (NTAP)	CGDNTAPC	CGDNTAPT	CGT Gains after applying discount in respect of assets that are NOT Taxable Australian Property (NTAP). Excludes NTAP capital gains (such as foreign gains) reported elsewhere.																												
	Other Gains (TAP)	CGTOTAPC	CGTOTAPT	CGT Other Gains (TAP) Includes CGT Indexed Gains (TAP), if any Excludes TAP capital gains reported elsewhere.																												
	Other Gains (NTAP)	CGTONTAPC	CGTONTAPT	CGT Other Gains (NTAP). Includes CGT Indexed Gains (NTAP), if any. Excludes NTAP gains (such as foreign gains) reported elsewhere.																												
	Net Discounted Gains (TAP) - NCMI	CGTDNCMIC	CGTDNCMIT	CGT Gains (TAP) after applying discount in respect of assets that generate NCMI.																												
	Other Gains (TAP) - NCMI	CGTONCMIC	CGTONCMIT	CGT Other Gains (TAP) in respect of assets that generate NCMI. Includes CGT Indexed Gains – NCMI, if any.																												
	Net Discounted Gains (TAP) - Excluded NCMI	CGTDXNCMIC	CGTDXNCMIT	CGT Discounted Gains (TAP) in respect of assets that generate Excluded NCMI.																												
	Other Gains (TAP) - Excluded NCMI	CGTOXNCMIC	CGTOXNCMIT	CGT Other Gains (TAP) in respect of assets that generate Excluded NCMI Income. Includes CGT Indexed Gains - Excluded NCMI, if any																												
	Net Discounted Gains (TAP) - Clean Building MIT	CGTDCBC	CGTDCBT	CGT Gains (TAP) after applying discount in respect of assets that generate Clean Building income																												
	Other Gains (TAP) - Clean Building MIT	CGTOCBC	CGTOCBT	CGT Other Gains (TAP) in respect of assets that generate Clean Building income. Includes Indexed Gains (TAP Clean Building), if any																												
	Net Discounted Gains (TAP) - Affordable Housing	CGTDAHC	CGTDAHT	CGT Gains (TAP) after applying discount in respect of assets that generate Affordable Housing income.																												
	Net Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid)	CGTDGFC	CGTDGFT	<div>Example assumptions: - Foreign shares with a cost base of \$300 are sold for \$400 resulting in a gain of \$100 on disposal. - The gain is eligible for CGT discount resulting in a discounted gain of \$50. - Foreign tax of \$10 is paid in relation to the disposal, half of which is treated as related to the discounted gain. - The fund incurs general expenses of \$20 which are allocated to the net capital gain.</div>																												
	Discounted Gains (NTAP) - Foreign tax gross-up		CGTDGFTGU	Calculation																												
	Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up)	CGTDFC	CGTDFT	<table><tr><th>Calculation</th><th>Amount before expenses</th><th>Expenses</th><th>Amount after expenses</th></tr><tr><td>CGT Discounted Gain net of foreign tax</td><td>45</td><td>(9)</td><td>36</td></tr><tr><td>Foreign income tax gross up</td><td>5</td><td>(1)</td><td>4</td></tr><tr><td>Subtotal</td><td>50</td><td>(10)</td><td>40</td></tr><tr><td>Less expenses</td><td>(10)</td><td></td><td>-</td></tr><tr><td>Net income</td><td>40</td><td></td><td>40</td></tr><tr><td>Foreign income tax offset</td><td>5</td><td>N/A</td><td>N/A</td></tr></table>		Calculation	Amount before expenses	Expenses	Amount after expenses	CGT Discounted Gain net of foreign tax	45	(9)	36	Foreign income tax gross up	5	(1)	4	Subtotal	50	(10)	40	Less expenses	(10)		-	Net income	40		40	Foreign income tax offset	5	N/A
Calculation	Amount before expenses	Expenses	Amount after expenses																													
CGT Discounted Gain net of foreign tax	45	(9)	36																													
Foreign income tax gross up	5	(1)	4																													
Subtotal	50	(10)	40																													
Less expenses	(10)		-																													
Net income	40		40																													
Foreign income tax offset	5	N/A	N/A																													
			Discounted capital gain (net of 50% CGT discount) on disposal of assets which are not taxable Australian property and which are subject to foreign tax. The amount is <u>not</u> reduced by any related foreign tax amounts.																													
			Excludes NTAP gains (such as foreign gains) reported elsewhere.																													
			This is the gross up that is applicable to the gross discounted gains, ie 100% of the foreign tax on foreign capital gains.																													
			Excludes foreign tax gross up amounts reported elsewhere.																													
			Discounted capital gain (net of 50% CGT discount) on disposal of assets which are not taxable Australian property and which are subject to foreign tax. The amount is reduced by any related foreign tax amounts.																													
			Excludes NTAP gains (such as foreign gains) reported elsewhere.																													

FOR PURPOSES OF DISTRIBUTION ESTIMATION and/OR REPORTING		Unique reference		GUIDANCE NOTES													
INTERIM/ANNUAL Components (all Funds)		Cash	Attributable/ Amount														
	Net Discounted Gains (NTAP) - Foreign tax gross-up		CGDFTGU	<div></div> <table><tr><td>Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid)</td><td>40</td></tr><tr><td>Discounted Gains (NTAP) - Foreign tax gross-up</td><td>8</td></tr><tr><td>Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up)</td><td>36</td></tr><tr><td>Net Discounted Gains (NTAP) - Foreign tax gross-up</td><td>4</td></tr><tr><td></td><td></td></tr><tr><td>FITO - CGT Discounted Gains</td><td>5</td></tr></table>		Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid)	40	Discounted Gains (NTAP) - Foreign tax gross-up	8	Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up)	36	Net Discounted Gains (NTAP) - Foreign tax gross-up	4			FITO - CGT Discounted Gains	5
	Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid)	40															
	Discounted Gains (NTAP) - Foreign tax gross-up	8															
	Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up)	36															
	Net Discounted Gains (NTAP) - Foreign tax gross-up	4															
FITO - CGT Discounted Gains	5																
Other Gains (NTAP) - Foreign (grossed up for foreign tax paid)	CGTOGFC	CGTOGFT	Other capital gains on disposal of assets which are not taxable Australian property and which are subject to foreign tax. The amount is <u>not</u> reduced by any related foreign tax amounts. Excludes NTAP gains (such as foreign gains) reported elsewhere.														
Other Gains (NTAP) - Foreign (before foreign tax gross up)	CGTOFC	CGTOFT	Other capital gains on disposal of assets which are not taxable Australian property and which are subject to foreign tax. The amount is reduced by any related foreign tax amounts. Excludes NTAP gains (such as foreign gains) reported elsewhere.														
Other Gains (NTAP) - Foreign tax gross up		CGTOFGU	The amount of any foreign tax on foreign capital gains which are included in "Other Gains (NTAP) - Foreign (before foreign tax gross-up)". May be the same or less than the Tax Offset available.														
AMIT CGT Gross up		CGTAMTGU	Excludes foreign tax gross up amounts reported elsewhere.														
Other capital gains distributed	CGTODIS		It is the additional amount treated as capital gains. This is the sum of the Net CGT discounted gains above. Data produced for AMITs only [Cash only] This may include the discounted amount of the capital gains.														
				Usually represents the extent to which the Trustee distributes the AMIT CGT 'gross up' amount.													
Non-Assessable (NA) Amounts	Net Exempt income	NAAXC	NAAXA	Ordinary income or statutory income that is specifically exempt from income tax under relevant Australian laws.													
	Non Assessable Non Exempt (NANE)	NAANANEC	NAANANEA	Ordinary income or statutory income that is not assessable income and is not exempt income under relevant Australian laws.													
	Tax Free	NAATFREE	NAATFREE	Data produced for MITs only [Cash only]													
	Tax Deferred	NAATDEF	NAATDEF	Non-taxable distributions that require a CGT cost base adjustment, but ONLY for a CGT Loss scenario.													
	Return of Capital amounts	NAAROC	NAAROC	Data produced for MITs only [Cash only]													
	CGT concession	CGTCONC	CGTCONC	Non-taxable distributions that require a CGT cost base adjustment for BOTH CGT Gain and CGT Loss scenarios.													
	Other Non Assessable Amounts	NAAOTH	NAAOTH	Amounts paid in cash for return of capital.													
	Total cash distribution	TOTCASH		Data produced for MITs only [Cash only]													
	Total Net Attributable/Amount	TNDAAAC	TNAA	Non-taxable part of capital gain arising from the application of the CGT Discount (MITs only). Data produced for AMITs only [Cash only] Other amounts paid in cash not otherwise disclosed above. Total Cash distribution (if any) for the relevant reporting period. Used as the denominator when calculating % if relevant													
Tax offsets (TO)	Franking Tax Offset		TOAUFC	Franking credits from Australian companies.													
	Australian Franking Credits from NZ company		TOAUFCNZ	May be different to Franking Credit Gross Up (i.e. Tax Offsets are not affected by expense allocation)													
	Foreign income tax offset (FITO)		TOFITO	Australian franking credits received from NZ companies.													
	FITO - CGT Discounted Gains		TOFITODCG	The value reported is the same amount reported in the income section.													
	FITO - CGT Other Gains		TOFITOOCG	Foreign income tax offset (FITO) arising from foreign tax paid on foreign sourced income.													
	National Rental Affordability Scheme (NRAS)		TONRAS	May be different to the foreign tax Gross Up (i.e. Tax Offsets are not affected by expense allocation)													
	Early Stage Venture Capital Limited Partnership (ESVCLP)		TOESVCLP	This amount represents the value of foreign tax paid after taking into account the foreign discounted capital gain which has been included in assessable income.													
	Early stage investor		TOESVC	This amount may be different to the Net Discounted Gains Foreign Tax Gross Up amount (i.e. Tax Offsets are not affected by expense allocation)													
	Other - refundable : Exploration credits		TOOTHREC	The amount of any foreign tax on foreign other capital gains. Includes indexed capital gains, if any.													
	Gross Distribution /Attributable Amount	TGDA	TGAA	This amount may be different to the Other Gains Foreign Tax Gross Up amount (i.e. Tax Offsets are not affected by expense allocation)													
					Tax offsets from investment in NRAS												
					Tax offsets from investment in Early Stage Venture Capital												
				Tax offset from investments in an early stage innovation company.													
				Other refundable tax offsets including exploration credits													
				Gross distribution for MITs is total Cash Distribution plus Tax Offsets.													
				Gross attributable/amount for AMITs is Total Net Attributable/Amount plus Tax Offsets.													
AMIT Cost Base NET Adjustment	AMIT cost base (decrease) amount (Gross)		AMITGDEC	Data produced for AMITs only.													
	AMIT cost base Increase amount (Gross)		AMITGINC	Total of the total cash amount plus all tax offsets attributable to members.													
	AMIT cost base NET amount increase/(decrease)		AMITNET	This amount is shown as a (negative) amount.													
					Data produced for AMITs only.												
				Total of the amounts included in the members assessable income plus Non Assessable Non Exempt (NANE) plus the AMIT CGT Gross Up amount.													
				Data produced for AMITs only and is mandatory on the AMMA Statement. If AMIT cost base (decrease) amount (Gross) and AMIT cost base Increase amount (Gross) are populated then it's the net amount of the two labels.													
				If this is a net decrease the amount is shown as a (negative) amount.													

FOR PURPOSES OF MEETING FUND NOTICE OBLIGATIONS (as producers) and WHT OBLIGATIONS (as users)		Unique reference		GUIDANCE NOTES	
Grouping - NON RESIDENT WHT	INTERIM/DEEMED				
DIR/DEEMED DIR Notice	Interest		DIRINTDOM	Australian sourced interest income that is subject to non-resident withholding tax.	
	Dividends - unfranked		DIRDIVUFR	Australian sourced unfranked dividend income that is subject to non-resident withholding tax.	
Fund Payment /Deemed Fund Payment Notice	Non-concessional MIT income (NCMI)		FPNCMI	Income from stapled structures designated as NCMI (not eligible for concessional MIT Withholding). Does not include NCMI CGT amounts.	
Australian sourced income	Excluded Non-concessional MIT income (Excluded NCMI)		FPXNCMI	Income from stapled structures excluded from the operation of the NCMI provisions (eligible for concessional MIT Withholding). Does not include Excluded NCMI CGT amounts.	
	Clean Building MIT income (CBMI)		FPCBMINC	Income from a Clean Building MIT (eligible for specific rate for concessional MIT Withholding). Does not include CBMI CGT amount.	
	Other domestic income		FPAUINC	Any Other Australian sourced income that is not within the above categories and is not CGT related. For the avoidance of doubt this includes NRAS income.	
Australian CGT (TAP) gains	Discounted Capital Gains (TAP) (GROSS)		FPDCGTTAP	Gross Discounted Capital gains in respect of Taxable Australian Property.	
	Capital gains - other method (TAP)		FPOCGTTAP	After add back of NTAP losses (if any) as required per Fund Payment method statement. This value may be different to double the value disclosed at Net Discounted Gains - Taxable Australian Property (TAP) Other Capital gains in respect of Taxable Australian Property.	
	Discounted Capital Gains – NCMI (TAP) (GROSS)		FPDCGNCM1	After add back of NTAP losses (if any) as required per Fund Payment method statement. Includes Indexed Gains (TAP), if any This value may be different to the value disclosed at Other Gains (TAP)	
	Other CGT - NCMI (TAP)		FPOCGTNCMI	Discounted Capital gains in respect of Taxable Australian Property assets that generate NCMI.	
	Discount CGT - Excluded NCMI (TAP) (GROSS)		FPDCGTXNCMI	After add back of NTAP losses (if any) as required per Fund Payment method statement. This value may be different to double the value disclosed at Net Discounted Gains (TAP) - NCMI Other Capital gains in respect of Taxable Australian Property assets that generate NCMI.	
	Other CGT - Excluded NCMI (TAP)		FPOCGTXNCMI	After add back of NTAP losses (if any) as required per Fund Payment method statement. Includes Indexed Gains (TAP NCMI), if any. This value may be different to the value disclosed at Other Gains (TAP) - NCMI	
	Discount CGT - Clean Building MIT (TAP)(GROSS)		FPDCGTCBM1	Discounted Capital gains in respect of Taxable Australian Property assets that generate Excluded NCMI.	
	Other CGT - Clean Building MIT (TAP)		FPOCGTCBM1	After add back of NTAP losses (if any) as required per Fund Payment method statement. Includes Indexed Gains (TAP Clean Building), if any. This value may be different to the value disclosed at Other Gains (TAP) - Clean Building MIT	

FOR PURPOSES OF DISTRIBUTION ESTIMATION and/OR REPORTING		Unique reference		GUIDANCE NOTES
	INTERIM/ANNUAL Components (all Funds)	Cash	Attributable/ Amount	
	Discount CGT - Affordable Housing (GROSS)		FPDCGTAH	Discounted Capital gains in respect of assets that generate Affordable Housing income. After add back of NTAP losses (if any) as required per Fund Payment method statement. This value may be different to double the value disclosed at Net Discounted Gains (TAP) - Affordable Housing
Aggregated fund payment notice amounts	Total NCMi amounts (Gross)		TOTFPNCMI	Total NCMi amounts subject to non resident withholding tax
	Total Excluded NCMi amounts (Gross)		TOTFPXNCMI	Total Excluded NCMi amounts subject to non resident withholding tax
	Total Clean Building Amounts (Gross)		TOTFPCB	Total Clean Building amounts subject to non resident withholding tax
	Total Affordable Housing amounts (Gross)		TOTAH	Total Affordable Housing amounts subject to non resident withholding tax
	Total other Fund Payment amounts		TOTFPOTH	Total Other Fund Payment amounts subject to non resident withholding tax
	Total Fund Payment amount		TOTFP	Total Fund Payment amounts subject to non resident withholding tax
FOR PURPOSES OF TFN WITHHOLDING TAX OBLIGATIONS		Unique reference		GUIDANCE NOTES
Grouping - TAX FILE NUMBER WHT	INTERIM/DEEMED			
For Australian residents that have not provided valid TFN/ABN or Exemption	Basis for TFN WHT		BASIS1TFNWHT	The amount upon which TFN WHT is required to be calculated for interim and/or annual deeming purposes (AMITs only).

CATEGORY	Relevant for:	Frequency:	Definition:	References:
Distribution Only	All Funds	Per Offer Document	The periodic allocation of income (and/or capital) to unit-holders in the Fund in accordance with the frequency stated in Funds Information Memorandum or Product Disclosure Statement (as relevant). This covers both interim and final (eg year end) distributions. Note, this may or may not be accompanied by a cash distribution.	
Annual Tax Statement Only	MITs/non-MITs	Annual	The annual reporting by trusts, other than AMITs, to unitholders to support the completion of the annual income tax return for the relevant reporting period. Refer "AMMA statements" for AMITs.	ATO: https://www.ato.gov.au/Forms/Attribution-managed-investment-trust-member-annual-statement-and-standard-distribution-statement--guidance-notes-for-trustees-2020/
DIR Payment Notice Data Only	AMITs only	Per Distribution	The specific data for notices that are required to be provided/made available for each distribution by AMITs, and in certain circumstances, Custodians and Other Entities. This information is relevant for withholding tax purposes.	
Fund Payment Notice Data Only	Withholding MITs only	Per Distribution	The specific data for notices that are required to be provided/made available for each distribution by AMITs (that are Withholding MITs), and in certain circumstances, Custodians and Other Entities. This information is relevant for withholding tax purposes.	ATO: https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts---overview/?page=26
Deemed DIR / Fund Payment Notice Data Only	AMITs only	Annual	The specific data for notices that are required to be provided/made available annually by AMITs, and in certain circumstances, Custodians and Other Entities. This information is relevant for withholding tax purposes.	ATO: https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts---overview/?page=25#Deemedpayments https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts---overview/?page=25#Custodians https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts---overview/?page=25#Otherentities
Deemed Fund Payment Notice Data Only	Only for AMITs that are Withholding MITs	Annual	The specific data for notices that are required to be provided/made available annually by AMITs (that are Withholding MITs), and in certain circumstances, Custodians and Other Entities. This information is relevant for withholding tax purposes.	
AMMA Statement Data Only	AMITs only	Annual	The annual reporting by AMITs, to members to support the completion of the annual income tax return for the relevant reporting period. Refer "Annual Tax Statement Only" for trusts other than AMITs. In addition, the AMMA provides the Net AMIT Cost Base Adjustment (increase or decrease) that arises to the particular unit-holder as a result of their specific annual allocation of the AMITs taxable income.	ATO: https://www.ato.gov.au/Forms/Attribution-managed-investment-trust-member-annual-statement-and-standard-distribution-statement--guidance-notes-for-trustees-2020/
Both Distribution and Fund Notices	All Funds	Per Offer Document	For Trusts other than AMITs refer to "Distribution Only" and "Fund Payment Notice Data Only" definitions. For AMITs refer to "Distribution Only", DIR/Fund Payment Notice Data Only" definitions.	
AMMA Statement/Deemed Fund Notice	AMITs only	Annual	Refer to "AMMA Statement Data Only" and "Deemed DIR / Fund Payment Notice Data Only" definitions.	
Special Distribution	All Funds	Ad-hoc	The ad hoc allocation of income (and/or capital) to all unit-holders in the Fund where specifically provided for by, and in accordance with, the Funds constitution. Note, this may or may not be accompanied by a cash distribution.	
Single Investor Distribution	All Funds	Ad-hoc	The ad hoc allocation of income (and/or capital) to a specific unit-holder in the Fund where specifically provided for by, and in accordance with, the Funds constitution. Note, this may or may not be accompanied by a cash distribution.	

BASIS

As at	All Funds	Per Distribution	Under an "As At" approach, components are generally 'locked-in' for the interim period in which they are distributed and are not subject to revision after year end when the full year components have been calculated. Components such as capital gains, may be 'held back' until the net position for the full year is known. This may also be referred to as "sum of the parts".	ATO: Paragraph 17 of the Law companion ruling LCR 2015/7
Year to date	All Funds	Per Distribution	Under a "Year to Date" approach, tax components shown in the ATS/AMIT member annual statement are based on the calculation of trust components for the full tax year. Tax components stated in interim distribution statements are subject to restatement to reflect the calculation of components for the full tax year. This may also be referred to as "annualised percentage".	ATO: Paragraph 18 of the Law companion ruling LCR 2015/7