

Guide to your AMIT Member Annual (AMMA) Statement

Australian Individual tax return guide – 2026

Each Exchange Traded Fund (ETF) issued by Perpetual Investment Management Limited is a unit class of a managed fund that is an Attribution Managed Investment Trust (AMIT).

The AMMA statement provides a summary of the income attributed to you.



How to use this guide

This guide is designed to help you understand your AMMA Statement and assist you in completing your 2026 Tax Return for Individuals (tax return) and Tax Return for Individuals (supplementary section).

Part B of the AMMA statement applies to Australian resident individual taxpayers. If you are a non resident, or any other investor type, Part B will not be applicable to you. We recommend you consult your tax adviser on how to include the detailed information outlined in Part C in your tax return.

Obtain your own tax advice

We recommend you seek professional assistance when completing your tax return. If you have questions about your tax return please consult your tax adviser or the Australian Taxation Office (ATO). Perpetual is not able to provide you with tax advice. If you have any questions about your investment, your AMMA statement or this guide, please call 1800 635 323 during business hours (Sydney time) or email perpetualetf@cm.mpms.mufg.com

About your AMMA statement

- Your AMMA statement includes the income attributed to you that needs to be included in your tax return.
- If your AMMA statement is for a joint account, it includes 100% of all income relevant to the joint account. You will need to split the income between the joint account holders in accordance with your records.
- If you hold units in more than one ETF, you will receive a separate AMMA statement for each ETF.
- Your AMMA statement does not include any capital gains or losses from your disposal of units in the ETF. You will need to calculate the gain or loss from your investment records and include it in the calculation of your net capital gain.



Completing your tax return

The information in this guide is not tax advice and is not a complete guide to completing your tax return. It only relates to your investment in the ETFs issued by Perpetual Investment Management Limited. You should refer to the Individual tax return instructions 2026 (instruction booklet) which is available from the ATO – download it from the ATO website [iorder.com.au/publication/Download.aspx?ProdID=71050-6.2026](https://www.ato.gov.au/publication/Download.aspx?ProdID=71050-6.2026) or call 1300 720 092 and the online instructions for the supplementary section www.ato.gov.au/forms-and-instructions/individual-supplementary-tax-return-2026-instructions.

Additional information is included in the online tax return instructions www.ato.gov.au/forms-and-instructions/individual-tax-return-2026-instructions.

If you need to complete the new ATO Trust income schedule the online instructions are available on the ATO website: www.ato.gov.au/forms-and-instructions/trust-income-schedule-2026-instructions.

The ATO has provided a table to show how to include the amounts shown on your AMMA statement to the labels on the new Trust income schedule: www.ato.gov.au/forms-and-instructions/trust-income-schedule-2026-instructions/using-the-trust-information-to-complete-your-trust-income-schedule#ato-Managedfundtaxstatement

How to complete the supplementary section

The following guidelines will help you to complete the supplementary section. They do not apply to part-year residents, corporates, superannuation entities or trust investors.

About Part B – tax return items

There are three items you may need to complete in the supplementary section using information shown in your AMMA statement. The ATO's instructions for each item are included online in the supplementary tax return section.

- Item 13 Partnerships and trusts.
- Item 18 Capital gains.
- Item 20 Foreign source income and foreign assets or property.

Part B provides a summary of the income attributed to you from your investment/s in the ETF that needs to be included in your tax return.

Record all amounts from Part B in the corresponding tax return label (whole dollars only).

For example, 'Share of net income from trusts, less net capital gains, foreign income and franked distributions' has a tax return reference of 13U and should be entered in Item 13 Partnerships and trusts at Label U with the same name.

If you have received any distributions or income has been attributed to you from another ETF or other sources, you will need to add all relevant amounts together to complete your supplementary section.

Franking credits

Since the ETFs are AMITs, subject to the ATO determining otherwise, members are deemed to be a 'qualified person' in respect of the franked distribution component and therefore do not need to apply the 45 day rule. Accordingly, you are entitled to claim all of the franking credits shown in Part B.

Foreign income

If your investment is in an ETF that invests in global shares, depending on the amount of your investment, you may need to complete Label P at Item 20 Foreign source income and foreign assets or property. For more information, refer to the ATO's instructions for this question.

Foreign income tax offset

The foreign income tax offset (FITO) included at Label 200 does not include any amounts attached to foreign capital gains. The amount of FITO's you are entitled to will depend on the amount of foreign tax credits you have received from all sources. If the total does not exceed \$1,000, you are entitled to a credit for the full amount. If the total is more than \$1,000 you can do one of the following:

1. Claim a tax offset of \$1,000.
2. Calculate the amount of foreign income tax offset to which you are entitled. To do this you will need the ATO online instructions 'Guide to foreign income tax offset rules' available from the ATO website www.ato.gov.au/forms-and-instructions/foreign-income-tax-offset-rules-guide-2026

Capital gains

If Part B includes an amount of 'Total current year capital gains', print 'X' in the 'Yes' box at Label G of Item 18.

The 'Capital gains' section in Part C provides additional information about the various capital gain components distributed to you.

This information will assist if you are required to complete the ATO's capital gains tax (CGT) schedule or if you have any current year capital losses or net capital losses from prior years that you can offset against any capital gains you have received.

Additional information is included in the ATO publication 'Personal investors guide to capital gains tax 2026', download it from the ATO website www.ato.gov.au/forms-and-instructions/capital-gains-tax-personal-investors-guide-2026 or call 1300 720 092. The more comprehensive 'Guide to capital gains tax 2026' is also available from the ATO website www.ato.gov.au/forms-and-instructions/capital-gains-tax-guide-2026.

About Part C – component information

Part C provides a breakdown of the income attributed to you.

There are three columns in Part C:

- 'Cash distributions' is the dollar amount distributed.
- 'Tax paid or franking credit (gross up)' is the tax that has already been paid on this amount.
- 'Attributable amount' is assessable for tax purposes.

Australian income

The 'Australian income' section includes a breakdown of the Part B item 13U.

The components under 'Australian income' are:

- **Interest** – amounts earned on cash or fixed interest securities held in Australia.

Interest not subject to NRWHT is shown separately. This split is irrelevant for most Australian resident investors.
- **Dividends unfranked** – received from Australian companies that have not paid any Australian tax on their earnings.
- **Dividends – conduit foreign income (CFI)** – unfranked dividends from Australian companies that have declared this amount to be 'conduit foreign income'. These dividends are treated as 'unfranked' dividends by Australian resident investors.

- **Other income** – any other income from Australian sources (excluding capital gains) that is taxable.

Amounts relating to NCMI, excluded NCMI and clean building income are shown separately. This split is irrelevant for most Australian resident investors.

The sub total is equal to the Part B item 13U amount.

Dividends – Franked amount

The 'Dividends – Franked amount' section includes dividends received from Australian companies that have paid Australian tax on their earnings. The franking credit attached to the dividend reflects the amount of tax that has already been paid by the company issuing the dividend. When a fund receives franked dividends, the franking credits are passed on to investors. The franking credits are assessable.

You will be entitled to a franking tax offset equal to the amount shown in your AMMA statement.

The amount shown in the 'Attributable amount' column is equal to the Part B item 13C amount.

Capital gains

Capital gains have been split between 'TAP' (gains relating to taxable Australian property) and 'NTAP' (relating to non-TAP gains). The TAP/NTAP split is irrelevant for most Australian resident investors.

The capital gain components for both TAP and NTAP are:

- **Capital gains – Discounted method** – gains made on the disposal of investments that have been held for at least 12 months. The gain has been reduced by the 50% CGT concession.
- **Capital gains – Other method** – gains made on the disposal of investments within 12 months of acquisition. No adjustment is available for the 50% discount.
- **Net capital gain** – the sub total is equal to the Part B item 18A amount.

- **AMIT CGT gross up amount** – the 50% discount equal to any discounted capital gain.
- **Total current year capital gain** – the total of all capital gain components, including the CGT gross up/concession. This is equal to the Part B item 18H amount.

Foreign income

The 'Foreign income' section includes all assessable foreign source income except foreign capital gains, which forms part of the 'Capital gains' section.

This includes:

- **Interest income** – amounts earned on cash or fixed interest securities held outside Australia.
- **Dividend income** – received from companies resident outside Australia.
- **Other assessable income** – any other income received from investments held outside Australia that is taxable.

The sub total is equal to the Part B item 20E and 20M amounts.

Gross cash distribution

The sum of all ETF distributions paid on units held in the ETF.

Amounts deducted

- **TFN amounts withheld** – tax that has been deducted from your distribution if you have not provided your tax file number or Australian business number (ABN).
- **Non-resident taxes withheld** – tax that has been deducted from your distribution if you are not a resident of Australia for tax purposes

Net cash distribution – the sum of all distributions you received in cash or reinvested after any applicable tax has been withheld.

Tax return for individuals – net financial investment loss

If you have claimed a deduction in relation to your investment in the ETF, you will need to complete question IT5 in your Tax Return.

See pages 60-61 of the instruction booklet or <https://www.ato.gov.au/forms-and-instructions/individual-tax-return-2026-instructions/income-test-it1-it8-individual-tax-return-2026/it5-net-financial-investment-loss-2026> for the ATO's instructions for this question. Item IT5 'Net Financial Investment Loss' is not used to calculate your taxable income. It may however be used to assess your tax offset entitlement, Medicare levy surcharge and other Government entitlements.

Additional information

Refund of excess franking credits

Resident individual investors may be entitled to a refund of excess franking credits.

If you do not have to lodge a tax return, you may wish to obtain a copy of the ATO publication 'Refund of franking credits instructions and application for individuals 2026' for more information. www.ato.gov.au/forms-and-instructions/refund-of-franking-credits-application-2026-instructions.

Capital gains tax (CGT) schedule

The ATO's CGT schedule may need to be completed. Individuals who lodge a paper tax return are not required to lodge this schedule.

Discounted capital gains – adjustments for complying superannuation entities and companies.

The following information is only relevant for complying superannuation entities and companies. All other information in this guide assumes you are a resident individual taxpayer.

The 'Discounted capital gains' (TAP and NTAP amounts) and the 'Net capital gain' amount in the 'Capital gains' section in Part C are after the 50% CGT discount has been applied (available to individuals and trusts). Accordingly, a company or complying superannuation entity cannot use these amounts to determine their correct net capital gain for tax purposes.

Complying superannuation entities

Complying superannuation entities are entitled to a discount of one third of the total capital gain in relation to discount capital gains.

To calculate the adjusted 'Discounted capital gain' and then the 'Net capital gain':

1. From the 'Capital gains tax information - additional information for item 18' at the end of Part B.

Multiply the amount shown as 'Capital gains - Discounted method' above by $\frac{2}{3}$. **The result is your adjusted 'Discounted capital gain'.**

2. Add the amount calculated in Step 1 above to the amount shown as Capital gains - other method in the 'Capital gains tax information - additional information for item 18' at the end of Part B. **The result is your adjusted 'Net capital gain' amount from the ETF.**

Companies

Companies are not entitled to any CGT discount. The assessable capital gain attributed to you is equal to the 'Total current year capital gains' amount in Part B.

Please note: The above information assumes that you do not have any current year capital losses or net capital losses from prior years to offset against the capital gains distributed to you from your investments. For further information please contact your tax adviser or the ATO.

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More information

Contact Investor Services

1800 635 323

perpetualetf@cm.mpms.mufg.com

perpetual.com.au

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