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ABN: 64 122 477 776

As the Responsible Entity of:  
Australand Wholesale Property Trust No.6 (ARSN 125 862 875)  
Australand Wholesale Property Trust No.6A (ARSN 125 862 491)

## A GUIDE TO YOUR AUSTRALAND WHOLESALE PROPERTY FUND No. 6 2009 ANNUAL TAX STATEMENT

Dear Securityholder

28 August 2009

This Guide has been prepared to assist you and your tax adviser to complete your income tax return for the year ended 30 June 2009 from your ***Australand Wholesale Property Fund No. 6 2009 Annual Tax Statement***.

Your investment consists of units in Australand Wholesale Property Trust No.6 and Australand Wholesale Property Trust No.6A (collectively the **Trusts**) (referred to as **stapled securities**). The *Australand Wholesale Property Fund No. 6 2009 Annual Tax Statement* provides a detailed analysis of the trust distributions to which you are entitled for the year and these amounts should be used in the preparation of your income tax return for the year ended 30 June 2009.

This Guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office's (**ATO**) instructions and publications. For your convenience, a list of the relevant ATO publications is set out on pages 2-3 of the Guide. This Guide does not constitute the giving of tax or financial product advice. Each investor's particular circumstances will be different and accordingly, you may wish to seek independent taxation advice.

For any further information in respect of your investment in the Trusts, please contact your adviser or call Link Market Services on 1300 554 474 (within Australia), between 8.00am and 6.30pm, Sydney time, Monday to Friday or call the Company Secretary on 02 9767 0000.

Yours sincerely

**Serena Ng**  
Company Secretary

# A GUIDE TO YOUR AUSTRALAND WHOLESALE PROPERTY FUND No. 6 2009 ANNUAL TAX STATEMENT

## 1. THIS GUIDE APPLIES TO YOU IF:

- You are a resident individual investor in the Trusts for the whole income year.
- You are using *2009 Tax Return for Individuals (2009 TaxPack)* and *2009 Tax Return for Individuals (Supplementary section) (2009 TaxPack Supplement)* in your TaxPack to complete your income tax return.
- You are not a company, trust or superannuation fund.
- You hold your stapled securities for the purpose of investment, rather than for resale at a profit, and the capital gains tax (CGT) provisions apply to you.
- In calculating your capital gains or losses, you have used the FIFO (First In First Out) method. That is, the first parcel of units disposed of is the first parcel you acquired.

## 2. AUSTRALAND WHOLESALE PROPERTY FUND NO. 6 2009 ANNUAL TAX STATEMENT (Annual Tax Statement)

Set out below is a brief outline of the components of the payments received by you from your investment in the Trusts.

### TRUST DISTRIBUTIONS

**Non-primary production trust distributions** – these distributions are included in your assessable income and consist of interest and other income from Australand Wholesale Property Trust No.6 and Australand Wholesale Property Trust No.6A (the **Trusts**).

It should be noted that for an individual investor, trust distributions are assessable on a present entitlement basis. Accordingly, the amounts shown on the Annual Tax Statement represent trust distributions paid in respect of the year ended 30 June 2009, which include the distributions in respect of the June 2009 quarter received by you in August 2009.

**Tax deferred income** – distributions of tax deferred income by a Trust will not be immediately taxable but will reduce the CGT cost base of the units held in that Trust by you. Tax deferred income generally arises when depreciation and capital allowances have been allowed as tax deductions in the Trust. Once the tax deferred distributions reduce your CGT cost base to nil, any additional tax deferred distributions will give rise to an immediate capital gain. However, this gain may be reduced on account of the CGT 50% discount if you have held your units in the Trust for more than 12 months.

**TFN amounts withheld** - where you have not provided your TFN or claimed a relevant exemption, income tax has been withheld from the income distributed to you by the Trusts at 46.5%. The tax withheld should be claimed as a credit in your return. No tax will be withheld where you have provided your TFN or claimed the relevant exemption.

## 3. DISPOSAL OF YOUR STAPLED SECURITIES

This summary will assist you to determine whether you have any liability to CGT on account of the sale of your stapled securities. For tax purposes, the sale of a stapled security is treated as a disposal each of a unit in Australand Property Wholesale Property Trust No.6 and a unit in Australand Wholesale Property Trust No.6A. Upon disposal of a stapled security, you will realise a capital gain if the portion of the consideration reasonably attributable to each of the units exceeds the CGT cost base of the relevant units.

### Cost base of units

Generally, the cost base of your units is the amount you paid for them including the incidental costs of acquisition and disposal. In the case of your units, the cost base will be reduced by any tax deferred income distributions, details of which are available on the Dividends and Distributions page in the Investor Centre on Australand's website at [www.australand.com.au](http://www.australand.com.au).

### Consideration from sale

You will have to apportion the sale proceeds received from the sale of your stapled securities across the units sold that make up each stapled security.

### Calculation of capital gain/loss

Your capital gains or capital losses from the disposal of your stapled securities may be ascertained as follows:

- **Discounted capital gains (more than 12 months)** – where the units making up the stapled securities have been held for more than 12 months, you may choose to reduce your taxable capital gain by the CGT discount of 50% for individuals.
- **Other capital gains (12 months or less)** – where the units making up the stapled securities have been held for 12 months or less, no discount is available and accordingly such gains are assessable in full.
- **Capital losses** – a capital loss occurs when the sale proceeds are less than the reduced cost base of the units making up the stapled securities. You can offset capital losses against capital gains.

Please refer to the ATO Publication *Personal investors guide to capital gains tax 2008-09* for further details.

## 4. ATO PUBLICATIONS

Various publications are issued by the ATO to assist individual taxpayers prepare their tax returns and these include:

- *2009 TaxPack* and *2009 TaxPack Supplement*;
- *Personal investors guide to capital gains tax 2008-09* or *Guide to capital gains tax 2008-09* (where a capital gain or loss has been derived from shares or managed funds); and

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- *You and your shares 2008-09* (where you have received franked dividends but the investment has not been held for at least 45 days).

You can obtain any of the publications detailed above by calling the ATO's Publications Distribution Service on 1300 720 092, visiting an ATO office (refer *2009 TaxPack* for details) or downloading them at [www.ato.gov.au](http://www.ato.gov.au) and then selecting *Find a form or publication* from the left hand menu.

## HOW TO PREPARE YOUR INCOME TAX RETURN USING THE ANNUAL TAX STATEMENT

### 2009 Tax Return (Supplementary Section) – Question 13 – Partnerships and Trusts – Non-Primary Production

#### Procedure

1. Add the amount of **Total non-primary production trust distributions** shown in the *Tax Return Disclosures* column to any non-primary production distribution received from other trusts and show the total amount at **13U** of your 2009 tax return (supplementary section).
2. Insert any deductions you can claim in respect of your trust distribution income that you recorded at **13U** and include the total deduction at **13Y** of your 2009 tax return (supplementary section).
3. Subtract the amount at **13Y** from the amount at **13U** and include the net amount in the *Net non-primary production distribution* box beneath and to the right of **13Y** of your 2009 tax return (supplementary section). If this amount is a loss, write 'L' in the small box to the right of this figure.
4. Add the amount of **TFN amounts withheld** shown in the *Tax Return Disclosures* column to any TFN amounts deducted from other trust distributions and include at **13R** of your 2009 tax return (supplementary section).

#### Disclaimer

While every effort is made to provide accurate and complete information, Australand does not warrant or represent that the information in this Guide is free from errors or omissions or is suitable for your intended use. Subject to any terms implied by law and which cannot be excluded, Australand accepts no responsibility for any loss, damage, cost or expense (whether direct or indirect) incurred by you as a result of any error, omission or misrepresentation in information. Please note that all figures are in Australian dollars unless otherwise indicated.