



Viva Energy REIT  
Annual Tax Statement Guide  
For the year ended 30 June 2017

The information contained in this guide is current as at 30 June 2017. It should be regarded as general information only rather than taxation advice and it has been prepared without taking account of any person's objectives, financial situation or needs. If you require further information relating to your personal tax position, we recommend that you seek professional taxation advice. No warranty is given as to the accuracy or completeness of any information contained in this guide.

This guide relates to Viva Energy REIT. Viva Energy REIT is a stapled entity comprising one share in Viva Energy REIT Limited (ABN 35 612 986 517) and one unit in the Viva Energy REIT Trust (ARSN 613 146 464).

## About the Annual Tax Statement Guide (“Guide”)

This Guide has been prepared for general information only. Accordingly, this Guide should not be relied upon as taxation advice. Each security holder’s particular circumstances are different and we recommend you contact your accountant, taxation or other professional adviser for specific advice.

This Guide provides information to assist Australian resident security holders to complete their 2017 Australian income tax return. The Guide assumes you have not acquired your securities in the course of carrying on a business of investing for profit or trading in securities, in which case a different tax treatment applies. You should contact your accountant, taxation or other professional adviser if this applies to you.

Non-resident investors should seek their own specific tax advice in respect of their investment.

## 2017 Distributions

Viva Energy REIT is a stapled entity comprising one share in Viva Energy REIT Limited (ABN 35 612 986 517) (**Company**) and one unit in the Viva Energy REIT Trust (ARSN 613 146 464) (**Trust**). The stapled securities cannot be traded or dealt with separately.

This Guide outlines the distributions made by Viva Energy REIT that should be included in your 2017 Tax Return.

The relevant distribution is:

- Trust distribution of 5.28 cents per security paid on 6 February 2017; and
- Company distribution of nil.

The distribution for the six months ended 30 June 2017 (as an interim distribution for Viva Energy REIT’s financial year to 31 December 2017) that is expected to be paid in August 2017 should be included in your 2017-2018 Australian Income Tax Return.

## General information

The information set out below has been prepared to assist Australian resident individual Viva Energy REIT security holders to complete their 2017 Tax Return. It does not apply to company, trust or superannuation fund security holders. If you are investing through a company, trust or superannuation fund you should seek further advice from your accountant, taxation or other professional adviser.

The information on your 2017 Annual Tax Statement and the notes in this Guide will help you to answer these questions in your Tax Return.

Please note that any other income or capital gains which you have derived should be added to the relevant amounts you have received from Viva Energy REIT and the total income for each category should be included in your Tax Return.

You must report all of the assessable amounts in your Tax Return.

## Completing your 2017 tax return

### **Question 13 - Partnership and trusts – Tax Return (supplementary section)**

You should include at this question the Australian interest income amount and the other Australian taxable income amount of your distributions from the Trust. Collectively these amounts are referred to as “Share of net income from trusts, less capital gains, foreign income and franked distributions”.

Any TFN withholding tax deducted from your distributions from the Trust should also be included at this question.

### **Question 18 – Capital gains – Tax Return (supplementary section)**

Neither the Company nor the Trust earned or distributed any capital gains during the 2017 Tax Return period.

### **Question 20 – Foreign source income and foreign assets or property – Tax Return (supplementary section)**

Neither the Company nor the Trust earned or distributed any foreign income, or any foreign income tax offset amounts during the 2017 Tax Return period.

### **Cost base of Viva Energy REIT stapled securities**

For capital gains tax purposes, a stapled security comprises two separate capital gains tax assets. Investors need to apportion the cost of each stapled security and the proceeds of sale of each stapled security between a unit in the Trust and a share in the Company. The apportionment is based on the relative market value of each asset at the time of acquisition and disposal. For information regarding the apportionment ratios between a unit in the Trust and a share in the Company, please refer to the Viva Energy REIT website ([www.vivaenergyreit.com.au/Investors/](http://www.vivaenergyreit.com.au/Investors/)).

If you acquired your Viva Energy REIT stapled securities through the Initial Public Offering please refer to the Prospectus/PDS dated 22 July 2016 located on the Viva Energy REIT website ([www.vivaenergyreit.com.au/Investors/](http://www.vivaenergyreit.com.au/Investors/)) to determine the cost base and apportionment ratios between the Company and the Trust.

If you acquired Viva Energy REIT stapled securities on market your total cost base will generally be the amount paid to acquire the securities, plus any incidental costs of acquisition. As noted above, this will need to be apportioned between a unit in the Trust and a share in the Company.

### **CGT implications of the tax deferred amount of distributions**

The tax deferred amount of distributions made by the Trust will reduce your cost base in the units of the 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 stapled securities) if the sum of the tax deferred amounts received exceeds the cost base of the units at the end of the income year.

Please refer to your 2017 Annual Tax Statement for the tax deferred proportion of the 2017 distribution.

The publications “Guide to Capital Gains Tax” or “Personal Investors Guide to Capital Gains Tax” which are available from the Australian Taxation Office ([www.ato.gov.au](http://www.ato.gov.au)) provide details of the calculations required.

### **Security holders who have disposed of securities during the 2017 income year**

If you have disposed of any of your Viva Energy REIT stapled securities during the 2017 income year, you may have made a capital gain or loss. As noted above, you will need to calculate the capital gain or loss for both units in the Trust and shares in the Company, based on an apportionment between them.

You should obtain a copy of the publication “Personal Investors Guide to Capital Gains Tax” or alternatively, “Guide to Capital Gains Tax” which are available from the Australian Taxation Office ([www.ato.gov.au](http://www.ato.gov.au)) and/or consult your accountant, taxation, or other professional adviser.

If you have further tax questions in relation to your investment in Viva Energy REIT stapled securities, we recommend that you consult your accountant, taxation or other professional adviser.