

## NOTICE FOR SUBDIVISION 12-H OF THE TAXATION ADMINISTRATION ACT 1953

A Managed Investment Trust (MIT) that makes a “fund payment” to an Australian Intermediary must provide a “Notice” to assist the Australian Intermediary to fulfil their withholding tax obligations under Subdivision 12-H.

Details noted below constitute a Notice in accordance with subsection 12-395 of Schedule 1 of the Taxation Administration Act 1953.

These components are provided solely for the purposes of subdivision 12-H of the Taxation Administration Act 1953 and should not be used for any other purpose.

Nikko Asset Management Australia Limited (Nikko AM Australia) as Responsible Entity of the **Nikko AM Australian Share Income Fund (TYWSIE\_N) ARSN 133 980 819** advises the following taxable components for **TYWSIE\_N** distribution for the period ended 30 June 2017. The distribution rate is **10.737100** cents per unit.<sup>1</sup>

Components	Cents per unit
Capital Gain - Discount (TARP) <sup>2</sup>	0.012000
Sub-total ‘grossed up’ amount	0.024000
Capital Gains – Indexation Method (TARP)	0.000000
Capital Gains – Other Method (TARP)	0.840400
Sub-total Capital Gains	0.864400
Australian Income – Other Income	0.000000
<b>Fund Payment</b>	<b>0.864400</b>
Excluded amounts	9.872700
<b>Net Cash Distribution</b>	<b>10.737100</b>

Australian resident unit holders should not rely on this information for the purposes of completing their income tax returns. Details of the full year components of distributions will be provided in the annual tax statement, which will be sent to unit holders in July 2017.

Please note information contained in this document is a reference guide (Guide) only. The information contained in this Guide is based on Nikko Asset Management Australia Limited’s interpretation of the Australian taxation laws current up to 30 June 2017. This Guide is suited for use by non-resident unit holders invested into the Nikko AM Australian Share Income Fund. This Guide is a summary only and is not intended to provide a detailed analysis of each and every aspect of the relevant Australian Taxation Laws. The effects of Australian taxation laws are very complex and this Guide should not be solely relied upon as being correct without further investigations or obtaining specialised taxation or other professional advice. We therefore recommend that you consult your financial adviser, accountant or obtain specialised taxation advice.

<sup>1</sup> Figures are subject to rounding.

<sup>2</sup> Taxable Australian Real Property

### Nikko Asset Management Australia Limited

ABN 34 002 542 038, AFSL 229664

Level 31, 420 George Street, Sydney NSW 2000, Australia  
Freecall 1800 251 589 Tel +61 (0) 2 8072 6300 Fax +61 (0) 2 8072 6304

### Nikko AM Limited

ABN 99 003 376 252, AFSL 237563

GPO Box 3881, Sydney NSW 2001, Australia  
www.nikkoam.com.au