

TAX DATA STANDARD - DATA SCHEMA

FUND HEADER / FUND ATTRIBUTE information

Data schema version	1.00
APIR	AU1122335A
ISIN	AU1122335AKYZ
ABN	45 123 456 789
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
Units on issue	Number of units used in the calculation of DPU/CPU

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
Optional field	Populate if available
Required field	Required field
Required field	Required field
Required field	Required field
Conditional field	Conditional field
Conditional field	If multi-class enter the number of classes
Conditional field	Populated if Fund Tax Status includes "MultiClass"
Required field	Otherwise <blank>
Required field	To enable income to be included in the correct reporting period for Tax purposes.
Required field	Required field
Required field	Required field
Required field	The fund administrator/unit registry/organisation producing the file
Required field	Required field
Required field	To enable alignment between Producer/User regarding purpose / basis of the data
Required field	Required field
Required field	To enable downstream withholding and reporting obligations to be met.
Required field	Required field
Required field	Select only one option
Required field	Refer to Definitions tab for further guidance
Required field	Required field
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. Note investor level data is for a single investor distribution or the data reported is specific to an individual investor.
Conditional field	Only relevant for AMMA and ATS data
Optional field	Refer to Definitions tab for further guidance
Optional field	Required when data relates to a distribution.
Optional field	Represents the number of units included in the DPU/CPU calculation for the distribution.

FOR PURPOSES OF DISTRIBUTION ESTIMATION and/OR REPORTING

INTERIM/ANNUAL Components (All Funds)	Unique reference		Cash (All funds including AMIT)				Attributable (AMIT)/ Amount (All funds)			
	Cash	Attributable/ Amount	CPU	DPU	Amount	%	CPU	DPU	Amount	%
Australian Income (AU)										
Dividends - franked (net)	AUDIVFC	AUDIVFT								
Franking credit gross up		AUFVCGU								
Dividends - unfranked	AUDIVUFC	AUDIVUFT								
Dividends - unfranked conduit foreign income (CFI)	AUDIVFCFI	AUDIVFCFIT								
LIC capital gain deduction		LICGDED								
Interest	AUINTC	AUINFT								
Interest - exempt from WHT	AUINTEC	AUINTEFT								
Non-concessional MIT income (NCMI)	AUNCMIC	AUNCMIT								
Excluded Non-concessional MIT income (XNCMI)	AUXNCMIC	AUXNCMIT								
Clean Building MIT income (CBMI)	AUCBMIC	AUCBMIT								
Rental income from National Rental Affordability Scheme (NRAS) investment	AUNRASC	AUNRASF								
Other domestic income	AUINCC	AUINCF								
Foreign Sourced Income (FSI)										
FCF Income	FSICFC	FSICFCT								
Transferor trust income	FSITTC	FSITTF								
Assessable /Other net foreign source income (before foreign tax gross up)	FSIC	FSIT								
Foreign tax gross up		FSIFTAGU								
Australian Franking Credits from NZ company		TOAUFNZ								
Capital Gains (CGT)										
Net Discounted Gains - Taxable Australian Property (TAP)	CGDTAPC	CGDTAPT								
Net Discounted Gains - Non Taxable Australian Property (NTAP)	CGDNTAPC	CGDNTAPT								
Other Gains (TAP)	CGTOTAPC	CGTOTAPT								
Other Gains (NTAP)	CGDNTAPC	CGDNTAPT								
Net Discounted Gains (TAP) - NCMi	CGDNTAPC	CGDNTAPT								
Other Gains (TAP) - NCMi	CGTONCMIC	CGTONCMIT								
Net Discounted Gains (TAP) - Excluded NCMi	CGDNTAPC	CGDNTAPT								
Other Gains (TAP) - Excluded NCMi	CGTOXNCMIC	CGTOXNCMIT								
Net Discounted Gains (TAP) - Clean Building MIT	CGDNTAPC	CGDNTAPT								
Other Gains (TAP) - Clean Building MIT	CGTOCBMIC	CGTOCBMIT								
Net Discounted Gains (TAP) - Affordable Housing	CGDNTAPC	CGDNTAPT								
Net Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid)	CGDNTAPC	CGDNTAPT								
Discounted Gains (NTAP) - Foreign tax gross up		CGDNTAPT								
Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up)	CGDNTAPC	CGDNTAPT								
Net Discounted Gains (NTAP) - Foreign tax gross up		CGDNTAPT								
Other Gains (NTAP) - Foreign (grossed up for foreign tax paid)	CGDNTAPC	CGDNTAPT								
Other Gains (NTAP) - Foreign (before foreign tax gross up)	CGDNTAPC	CGDNTAPT								
Other Gains (NTAP) - Foreign tax gross up		CGDNTAPT								
AMIT CGT Gross up		CGTAMTGU								
Other capital gains distributed	CGTODIS									
Non-Assessable (NA) Amounts										
Net Exempt income	NAAXC	NAAXA								
Non Assessable Non Exempt (NANE)	NAANANC	NAANANA								
Tax Free	NAATFREE	NAATFREE								
Tax Deferred	NAATDEF	NAATDEF								

GUIDANCE NOTES

Franked amount of dividend received from an Australian company. Excludes gross up for franking credits. Gross up (non-cash) amount. May be different to the Tax Offset available (depends on expense allocation methodology adopted).																												
The unfranked dividend amount received from an Australian company. Conduit foreign income received from an Australian company. This is not subject to non-resident withholding tax. The deductible amount of a franked or unfranked dividend that is attributable to a listed investment company capital gain amount. Income considered to be interest from Australian sources. Interest income from an Australian source that is not subject to non-resident withholding tax. Income from stapled structures designated as NCMi (not eligible for concessional MIT Withholding). Does not include NCMi CGT amounts. Income from stapled structures excluded from the operation of the NCMi provisions (eligible for concessional MIT Withholding). Does not include Excluded NCMi CGT amounts. Income from a Clean Building MIT (eligible for specific rate for concessional MIT Withholding). Does not include CBMI CGT amount. NRAS income. Any other Australian sourced income that is not within the above categories. Does not include NCI, Excluded NCMi or CBMI amounts.																												
Income from a controlled foreign corporation. Income from a transferor trust. Net income arising from foreign sources. Gross up (non-cash) amount. May be different to the Tax Offset available (depends on expense allocation methodology adopted). 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).																												
CGT Gains after applying discount in respect of assets that are Taxable Australian Property (TAP). Excludes TAP capital gains reported elsewhere. 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. CGT Other Gains (TAP) Includes CGT Indexed Gains (TAP), if any Excludes TAP capital gains reported elsewhere. CGT Other Gains (NTAP) Includes CGT Indexed Gains (NTAP), if any. Excludes NTAP gains (such as foreign gains) reported elsewhere. CGT Gains (TAP) after applying discount in respect of assets that generate NCMi. CGT Other Gains (TAP) in respect of assets that generate NCMi. Includes CGT Indexed Gains - NCMi, if any. CGT Discounted Gains (TAP) in respect of assets that generate Excluded NCMi. CGT Other Gains (TAP) in respect of assets that generate Excluded NCMi Income. Includes CGT Indexed Gains - Excluded NCMi, if any. CGT Gains (TAP) after applying discount in respect of assets that generate Clean Building income. CGT Other Gains (TAP) in respect of assets that generate Clean Building income. Includes Indexed Gains (TAP Clean Building), if any. CGT Gains (TAP) after applying discount in respect of assets that generate Affordable Housing income.																												
<p>Example assumptions:</p> <ul style="list-style-type: none"> - 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. <p>Calculation</p> <table border="1"> <thead> <tr> <th>Calculation</th> <th>Amount before expenses</th> <th>Expenses</th> <th>Amount after expenses</th> </tr> </thead> <tbody> <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> </tbody> </table> <p>Discounted Gains (NTAP) - Foreign (grossed up for foreign tax paid) 40</p> <p>Discounted Gains (NTAP) - Foreign tax gross up 8</p> <p>Net Discounted Gains (NTAP) - Foreign (before foreign tax gross up) 36</p> <p>Net Discounted Gains (NTAP) - Foreign tax gross up 4</p> <p>FTTO - CGT Discounted Gains 5</p>	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
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. Includes CGT Indexed Gains (NTAP) subject to foreign tax, if any. 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. Excludes foreign tax gross up amounts reported elsewhere. 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.																												
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 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. Includes CGT Indexed Gains (NTAP) subject to foreign tax, if any. 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. Excludes foreign tax gross up amounts reported elsewhere. 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.																												
Ordinary income or statutory income that is specifically exempt from income tax under relevant Australian laws. Ordinary income or statutory income that is not assessable income and is not exempt income under relevant Australian laws. Data produced for AMITs only [Cash only]. Non-taxable distributions that require a CGT cost base adjustment, but ONLY for a CGT Loss scenario. Data produced for AMITs only [Cash only]. Non-taxable distributions that require a CGT cost base adjustment for BOTH CGT Gain and CGT Loss scenarios.																												

FOR PURPOSES OF DISTRIBUTION ESTIMATION and/OR REPORTING		Unique reference		Cash (All funds including AMIT)				Attributable (AMIT)/ Amount (All funds)				GUIDANCE NOTES
INTERIM/ANNUAL Components (All Funds)		Cash	Attributable / Amount	CPU	DPU	Amount	%	CPU	DPU	Amount	%	
	Return of Capital amounts	NAAROC	NAAROC									<p>Amounts paid in cash for return of capital.</p> <p>Data produced for MITs only (Cash only)</p> <p>Non-taxable part of capital gain arising from the application of the CGT Discount (MITs only).</p> <p>Data produced for AMITs only (Cash only)</p> <p>Other amounts paid in cash not otherwise disclosed above.</p> <p>Total Cash distribution (if any) for the relevant reporting period.</p> <p>Used as the denominator when calculating % if relevant.</p> <p>Total attributable/amount (if any) for the relevant reporting period.</p> <p>Used as the denominator when calculating % if relevant.</p>
	CGT concession	CGTCNC	CGTCNC									
	Other Non Assessable Amounts	NAOOTH	NAOOTH									
	Total cash distribution	TOTCASH										
	Total Net Attributable/Amount	TNDAAC	TNAA									
Tax offsets (TO)												<p>Franking credits from Australian companies.</p> <p>May be different to Franking Credit Gross Up (i.e. Tax Offsets are not affected by expense allocation)</p> <p>Australian franking credits received from NZ companies.</p> <p>The value reported is the same amount reported in the income section.</p> <p>Foreign income tax offset (FITO) arising from foreign tax paid on foreign sourced income.</p> <p>May be different to the foreign tax Gross Up (i.e. Tax Offsets are not affected by expense allocation)</p> <p>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.</p> <p>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)</p> <p>The amount of any foreign tax on foreign other capital gains. Includes indexed capital gains, if any.</p> <p>This amount may be different to the Other Gains Foreign Tax Gross Up amount (i.e. Tax Offsets are not affected by expense allocation)</p> <p>Tax offsets from investment in NRAS</p> <p>Tax offsets from investment in Early Stage Venture Capital</p> <p>Tax offset from investments in an early stage innovation company.</p> <p>Other refundable tax offsets including exploration credits</p> <p>Gross distribution for MITs is total Cash Distribution plus Tax Offsets.</p> <p>Gross attributable/amount for AMITs is Total Net Attributable/Amount plus Tax Offsets.</p>
	Franking Tax Offset		TOAUCF									
	Australian Franking Credits from NZ company		TOAUCFZ									
	Foreign income tax offset (FITO)		TOFITO									
	FITO - CGT Discounted Gains		TOFITODCG									
	FITO - CGT Other Gains		TOFITOOCG									
	National Rental Affordability Scheme (NRAS)		TONRAS									
	Early Stage Venture Capital Limited Partnership (ESVCLP)		TOESVCLP									
	Early stage investor		TOESVC									
	Other - refundable - Exploration credits		TOOTHREC									
	Gross Distribution /Attributable Amount	TGDA	TGAA									
AMIT Cost Base NET Adjustment												
	AMIT cost base (decrease) amount (Gross)		AMITDEC									
	AMIT cost base increase amount (Gross)		AMITINC									
	AMIT cost base NET amount increase/(decrease)		AMITNET									

FOR PURPOSES OF MEETING FUND NOTICE OBLIGATIONS (as producers) and WHT OBLIGATIONS (as users)		Unique reference		INTERIM				DEEMED (AMITs only)				GUIDANCE NOTES
Grouping - NON RESIDENT WHT		INTERIM/DEEMED		CPU	DPU	Amount	%	CPU	DPU	Amount	%	
DIR/DEEMED DIR Notice												<p>Australian sourced interest income that is subject to non-resident withholding tax.</p> <p>Australian sourced unfranked dividend income that is subject to non-resident withholding tax.</p>
	Interest		DIRINTDOM									
	Dividends - unfranked		DIRDIVUFR									
Fund Payment / Deemed Fund Payment Notice												<p>Income from stapled structures designated as NCM1 (not eligible for concessional MIT Withholding).</p> <p>Does not include NCM1 CGT amounts.</p> <p>Income from stapled structures excluded from the operation of the NCM1 provisions (eligible for concessional MIT Withholding).</p> <p>Does not include Excluded NCM1 CGT amounts.</p> <p>Income from a Clean Building MIT (eligible for specific rate for concessional MIT Withholding).</p> <p>Does not include CBMI CGT amount.</p> <p>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.</p>
Australian sourced income												
	Non-concessional MIT income (NCM1)		FPNCMI									
	Excluded Non-concessional MIT income (Excluded NCM1)		FPXNCMI									
	Clean Building MIT income (CBMI)		FPCBMINC									
	Other domestic income		FPAUINC									
Australian CGT (TAP) gains												<p>Gross Discounted Capital gains in respect of Taxable Australian Property.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>This value may be different to double the value disclosed at Net Discounted Gains - Taxable Australian Property (TAP)</p> <p>Other Capital gains in respect of Taxable Australian Property.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>Includes Indexed Gains (TAP), if any</p> <p>This value may be different to the value disclosed at Other Gains (TAP)</p> <p>Discounted Capital gains in respect of Taxable Australian Property assets that generate NCM1.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>This value may be different to double the value disclosed at Net Discounted Gains (TAP) - NCM1</p> <p>Other Capital gains in respect of Taxable Australian Property assets that generate NCM1.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>Includes Indexed Gains (TAP NCM1), if any</p> <p>This value may be different to the value disclosed at Other Gains (TAP) - NCM1</p> <p>Discounted Capital gains in respect of Taxable Australian Property assets that generate Excluded NCM1.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>This value may be different to double the value disclosed at Net Discounted Gains (TAP) - Excluded NCM1</p> <p>Other Capital gains in respect of Taxable Australian Property assets that generate Excluded NCM1.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>Includes Indexed Gains (TAP NCM1), if any</p> <p>This value may be different to the value disclosed at Other Gains (TAP) - Excluded NCM1</p> <p>Discounted Capital gains in respect of Taxable Australian Property assets that generate Clean Building income.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>This value may be different to double the value disclosed at Net Discounted Gains (TAP) - Clean Building MIT</p> <p>Other Capital gains in respect of Taxable Australian Property assets that generate Clean Building income.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>Includes Indexed Gains (TAP Clean Building), if any</p> <p>This value may be different to the value disclosed at Other Gains (TAP) - Clean Building MIT</p> <p>Discounted Capital gains in respect of assets that generate Affordable Housing income.</p> <p>After add back of NTAP losses (if any) as required per Fund Payment method statement.</p> <p>This value may be different to double the value disclosed at Net Discounted Gains (TAP) - Affordable Housing</p>
	Discounted Capital Gains (TAP) (GROSS)		FPOCGTAP									
	Capital gains - other method (TAP)		FPOCGTAP									
	Discounted Capital Gains - NCM1 (TAP) (GROSS)		FPOCGNCM1									
	Other CGT - NCM1 (TAP)		FPOCGTNCM1									
	Discount CGT - Excluded NCM1 (TAP) (GROSS)		FPOCGTXNCM1									
	Other CGT - Excluded NCM1 (TAP)		FPOCGTXNCM1									
	Discount CGT - Clean Building MIT (TAP)(GROSS)		FPOCGTCBM1									
	Other CGT - Clean Building MIT (TAP)		FPOCGTCBM1									
	Discount CGT - Affordable Housing (GROSS)		FPOCGTAH									
Aggregated fund payment notice amounts												<p>Total NCM1 amounts subject to non resident withholding tax</p> <p>Total Excluded NCM1 amounts subject to non resident withholding tax</p> <p>Total Clean Building amounts subject to non resident withholding tax</p> <p>Total Affordable Housing amounts subject to non resident withholding tax</p> <p>Total Other Fund Payment amounts subject to non resident withholding tax</p> <p>Total Fund Payment amounts subject to non resident withholding tax</p>
	Total NCM1 amounts (Gross)		TOTFPNCMI									
	Total Excluded NCM1 amounts (Gross)		TOTFPXNCM1									
	Total Clean Building Amounts (Gross)		TOTFPNCB									
	Total Affordable Housing amounts (Gross)		TOTFPAH									
	Total other Fund Payment amounts		TOTFPOTH									
	Total Fund Payment amount		TOTFP									

FOR PURPOSES OF TFN WITHHOLDING TAX OBLIGATIONS		Unique reference		INTERIM				DEEMED (AMITs only)				GUIDANCE NOTES
Grouping - TAX FILE NUMBER WHT		INTERIM/DEEMED		CPU	DPU	Amount	%	CPU	DPU	Amount	%	
For Australian residents that have not provided valid TFN/ABN or Exemption			BASISTFNWHT									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.	https://www.ato.gov.au/Forms/Attribution-managed-investment-trust-member-annual-statement-and-standard-distribution-statement-2023/
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.	https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts--overview/?anchor=WithholdingonDIR#WithholdingonDIR
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.	https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts--overview/?anchor=WithholdingonfundpaymentsMITs#WithholdingonfundpaymentsMITs
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.	https://www.ato.gov.au/general/trusts/in-detail/managed-investment-trusts/managed-investment-trusts--overview/?anchor=WithholdingforAMITs#WithholdingforAMITs
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.	https://www.ato.gov.au/Forms/Attribution-managed-investment-trust-member-annual-statement-and-standard-distribution-statement-2023/
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

Name	ACSA Tax Data Standard_Data Schema
Location	ACSA and FSC website
Back up process	Both ACSA and FSC each maintain a copy and serve as a back up for each other
Version	30 June 23 v5
Date	Aug-23
Owner	ACSA and FSC tax governance
Sign off by	Governance committee
Sign off date	31-August-2023
Next review date	31-December-2023

Change control

Change	Changes made by	Reviewed by	Date	Description	Implementation date
Template development	ACSA tax working group	ACSA tax working group	Jun-21	Version 30 June 2021	30-Jun-21
Template review	ACSA tax working group	ACSA tax working group	Jun-22	Version 30 June 2022 v1	30-Jun-22
Template review	ACSA & FSC tax working group	ACSA & FSC tax working group	Jun-23	Version 30 June 2023 v2 - unhide DPU, CPU, \$, % columns - add "Units on Issue Field" to file header	Not implemented
Template review	ACSA & FSC tax working group	ACSA & FSC tax working group	Jul-23	Version 30 June 2023 v3 - unhide DPU, CPU, \$, % columns - add "Units on Issue Field" to file header	Not implemented
Template review	ACSA & FSC tax working group	ACSA & FSC tax working group	Aug-23	Version 30 June 2023 v4 - added Version & Change tab - include ABN data field in file header - added further explanation of "Type" in the guidance notes - included explanation of "units on issue" in guidance notes - AMIT cost base adjustment wording change to be consistent between increase and decrease	Not implemented
Template review	ACSA & FSC tax working group	ACSA & FSC tax working group	Aug-23	Version 30 June 2023 v5 - added hyperlinks to ATO documents	31-Aug-23

Periodic review changes

Date reviewed	Reviewed by	Signed off by	Changes required or made