

Tax Attestation – 30 June 2019

As the trustee of CARE Super (the Fund), CARE Super Pty Ltd has a Taxation Policy that is reviewed at least biennially. The taxation objective is to ensure that the Fund complies with its statutory taxation reporting obligations and is managed in accordance with all applicable laws and regulations.

The taxation philosophy of the Trustee is to:

- Maintain a conservative level of tax risk
- Maximise the after-tax returns to members, and
- Comply with the prevailing revenue laws in all relevant jurisdictions.

To the best of the Trustee's knowledge, CareSuper has met all its taxation obligations for the year ended 30 June 2019 relating to CARE Super Pty Ltd (the Trustee) and CARE Super (the Fund). The Fund has sound policies and procedures and complied with them to meet the tax compliance obligations.

Tax compliance obligations include:

- Income tax (including contributions tax, capital gains tax, foreign income tax offsets)
- Employment taxes (including fringe benefits tax (FBT) and payroll tax to the extent that they may be applicable)
- Goods and services tax (GST)
- PAYG withholdings (including salary/wage withholdings and benefit payment withholdings)
- Stamp duty
- Foreign tax obligations
- Lodgment of applicable returns, and
- Provision of information when requested to the Australian Taxation Office (ATO).

CARE Super has complied with its Taxation Policy for the year ended 30 June 2019.

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