

28 January 2020

ASX ANNOUNCEMENT

Information for Custodians Taxation Components - SCP Half Year Distribution December 2019

Record Date: **31 December 2019**
Payment Date: **29 January 2020**
Distribution Amount: **7.50 cents per stapled unit**

This announcement is relevant to custodians and other intermediary investors in respect of non-resident unitholders. Details of the full year tax components of distributions will be provided in the annual tax statement which will be sent to unitholders late August after the end of the respective tax year ending 30 June. Australian resident unitholders should not rely on this announcement for the purposes of completing their income tax return.

SCA Property Group (ASX: SCP) ("SCP") announced on 12 December 2019 the distribution is 7.50 cents per stapled unit for the half year ended 31 December 2019 and will be paid to unitholders on or about 29 January 2020.

Shopping Centres Australasia Property Retail Trust ARSN 160 612 788 (Retail Trust) declares that it is a withholding MIT for the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Commonwealth) and has chosen to be an attribution managed investment trust (AMIT) for the purposes of Division 276 of the Income Tax Assessment Act 1997 (Commonwealth) in respect of the income year ending 30 June 2020.

Detailed below are the tax components of the distribution for the **half year ended 31 December 2019** for SCP (comprising Retail Trust and Shopping Centres Australasia Property Management Trust ARSN 160 612 626 (Management Trust)).

These components are provided solely for the purpose of the withholding MIT non-resident withholding tax under Subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), and the non-resident withholding tax under Subdivision 12-F of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), and should not be used for any other purpose.

Unitholders should seek their own tax advice in relation to this announcement.

Half Year Ended 31 December 2019 (cents per stapled unit)

	Retail Trust	Management Trust	SCP
Fund payment	6.159581	0.000000	6.159581
Interest income – Australian sourced	0.006744	0.000000	0.006744

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Any difference between the Retail Trust distribution and the components listed in the table above represent amounts such as: capital gains (including CGT concession), foreign income, and/or non-taxable distributions.

In accordance with section 12-395 of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth) this distribution includes a 'fund payment' as shown above in respect of the **half year ended 31 December 2019**¹.

This document has been authorised to be given to the ASX by the Board of SCP.

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Media, Institutional investor and analysts, contact:

Mark Fleming
CFO
SCA Property Group
(02) 8243 4900

Unitholders should contact SCP Information Line on 1300 318 976 with any queries.

¹ Unitholders should seek their own tax advice regarding the 'fund payment'. The 'fund payment', as determined in accordance with Subdivision 12A-B of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), includes the net income of the trust disregarding certain amounts such as dividend income, interest income, royalties, capital gains or losses not in respect of taxable Australian property and amounts not from an Australian source.