



## EXAMPLE ONLY

### DIVIDEND STATEMENT PIE DISTRIBUTION STATEMENT

FINAL DIVIDEND OF 2 CENTS PER SHARE

NZ Resident 159 Hurstmere Road Takapuna North Shore City New Zealand
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Shareholder number :  
Payment Ref :  
IRD number :  
Payment Date :

#### REMITTANCE ADVICE

Type of Distribution	Holding	Cents per Share	Amount	Tax Withheld	Net Amount Paid
Fully Imputed Distribution	1,000	\$0.018914	18.91	0.00	18.91
Excluded Income <b>D</b>	1,000	\$0.001086	1.09	0.00	1.09
<b>Total Amount</b>			<b>20.00</b>	<b>0.00</b>	<b>20.00</b>

All Amounts in New Zealand Dollars

#### **PIE TAX INFORMATION**

Gross Distribution <sup>(1)</sup>	27.02
Add Excluded Income <b>D</b>	1.09
Less NZ Imputation Credits	1.33
Less Dividend Withholding Payment Credits	6.78
Less Tax withheld	0.00
<b>Total Net Amount</b>	<b>20.00</b>

**IF YOU ARE AN INDIVIDUAL NEW ZEALAND RESIDENT INVESTOR OR A TRUSTEE,  
YOU ARE NOT REQUIRED TO INCLUDE THIS DIVIDEND ON YOUR INCOME TAX  
RETURN.**

**B C**

<sup>(1)</sup> If you are not an individual New Zealand resident investor or trustee, you are required to include this dividend in your income tax return (and claim a credit for the imputation credits/dividend withholding payment credits). **A**

## **Explanations to the Barramundi Limited dividend statement for New Zealand tax residents**

*Investors should note that this document is not tax advice, it is provided in order to assist in the Investors understanding of the dividend statement only. Investors should seek individual advice to confirm how this dividend affects their personal circumstances.*

*The following explanations are to aid with the understanding of the dividend statement for New Zealand tax residents and to assist with completing New Zealand income tax returns. Non-New Zealand tax residents should seek advice from their home jurisdictions in order to determine the tax treatment of the dividend but may call Barramundi Limited on +64 9 489 7074 for an explanation of the dividend statement.*

- A** Companies are required to include the gross distribution in their income tax returns and claim a credit for the imputation credits and dividend withholding payment credits.
- B** Individual resident tax payers may include the gross distribution in their income tax return if they are on a marginal tax rate of 19.5% or lower to take advantage of any excess imputation credits and to claim the dividend withholding payment credits which may be refundable.
- C** Trustees may choose to include the gross distribution in their income tax return. The dividend withholding payment credits may also be refundable depending on their circumstances (it is best to consult your tax advisor).
- D** Excluded income is the portion of the dividend that is not fully imputed and does not need to be included in your tax return. This excluded income is most likely to arise from the realised gains derived by Barramundi Limited that are not taxable.