

iShares Core Composite Bond ETF

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BlackRock Investment Management (Australia) Limited
ABN 13 006 165 975 AFSL 230523



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TFN/ABN Status: TFN quoted

Holder Identification Number (HIN)
HIN WITHHELD

ANNUAL TAXATION STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

This statement has been prepared to assist Australian tax residents with the completion of their individual income tax return.

PART A – SUMMARY OF 2017 TAX RETURN (SUPPLEMENTARY SECTION) ITEMS

Item	Individual Tax Return Label	Amount
Share of non-primary production income	13U	\$318.75
Franked distributions from trusts	13C	\$0.00
Share of franking credit from franked dividends	13Q	\$0.00
Share of credit for TFN/ABN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts (excluding capital gains)	13A	\$0.00
Total current year capital gains	18H	\$0.00
Net capital gain	18A	\$0.00
Credit for foreign resident capital gains withholding amounts	18X	\$0.00
Assessable foreign source income	20E	\$40.42
Other net foreign source income	20M	\$40.42
Foreign income tax offset	20O*	\$0.00

* If your total foreign income tax offsets from all sources for the year is \$1000 or less then you can claim this amount in full. Otherwise, you will need to refer to the ATO publication "Guide to foreign income tax offset rules 2017" to work out your entitlement.

PART B – COMPONENTS OF DISTRIBUTION

Item	Notes	Cash Distribution	Tax paid or Tax offsets	Taxable Amount
Australian income				
Dividends – unfranked	1	\$0.00	\$0.00	\$0.00
Interest	2	\$318.75	\$0.00	\$318.75
Other income	3	\$0.00	\$0.00	\$0.00
Non primary production income		\$318.75	\$0.00	\$318.75
Dividends - franked				
	4	\$0.00	Franking Credits \$0.00	\$0.00
Capital gains				
Discounted capital gains TAP	5	\$0.00	\$0.00	\$0.00
Discounted capital gains NTAP	6	\$0.00	\$0.00	\$0.00
CGT concession amount TAP	7	\$0.00	\$0.00	\$0.00
CGT concession amount NTAP	8	\$0.00	\$0.00	\$0.00
Capital gains – indexation method TAP	9	\$0.00	\$0.00	\$0.00
Capital gains – indexation method NTAP	10	\$0.00	\$0.00	\$0.00
Capital gains – other method TAP	11	\$0.00	\$0.00	\$0.00
Capital gains – other method NTAP	12	\$0.00	\$0.00	\$0.00
Distributed capital gains		\$0.00	\$0.00	
Net capital gain				\$0.00
Foreign income				
Assessable foreign source income	13	\$40.42	\$0.00	\$40.42
Other non-assessable amounts				
Tax free amounts	14	\$0.00		
Tax deferred amounts	15	\$0.00		
Tax exempt amounts	16	\$0.00		
Return of capital	17	\$0.00		
Gross cash distribution		\$359.17		
Other deductions from distributions				
Less:				
TFN/ABN amounts withheld	18	\$0.00		
Share of credit for foreign resident withholding amounts (excluding capital gains)		\$0.00		
Net cash distribution		\$359.17		

ADDITIONAL CAPITAL GAINS INFORMATION FOR ITEM 18

Item	Cash Distribution
Capital gains – discount method (grossed up amount)	\$0.00
Capital gains – indexation method	\$0.00
Capital gains – other method	\$0.00
Total current year capital gains	\$0.00

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

A GUIDE TO THE INFORMATION PROVIDED IN YOUR TAX STATEMENT

PART A – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART A

Your annual taxation statement has been designed so that the amounts in Part A correspond to the amounts you are required to enter into your 2017 Tax Return for Individuals (Supplementary Section) and includes the distribution components from your investments that are relevant for the completion of your Australian tax return.

PART B – WHAT INFORMATION MAKES UP THE DISTRIBUTION COMPONENTS

Part B of your annual tax statement provides information relating to the components of the distributions you have received with respect to the financial year. Information relating to each component is provided in the notes below.

AUSTRALIAN INCOME COMPONENTS	
Note 1 – Dividends – Unfranked	This is your share of Australian source unfranked dividends. No franking credits are attached to these dividends.
Note 2 – Interest	This income relates to interest earned on amounts such as cash or fixed interest on securities held in Australia.
Note 3 – Other income	Other income is any other income from Australian sources (excluding capital gains) that is taxable. This includes rental income from direct or indirect property investments.
Note 4 – Dividends – Franked	This is your share of franked dividends. Your share of franking credits in relation to franked dividends is provided in the "Tax Paid or Tax Offsets" column. Although you do not receive the franking credits in cash, you must include them as part of your assessable income in your tax return. However, you may be entitled to tax offsets to reduce your income tax payable or give you a tax refund.
CAPITAL GAINS	
Note 5 – Discounted capital gains TAP Note 6 – Discounted capital gains NTAP	Discounted capital gains are gains on the disposal of investments that have been held by the fund for at least 12 months. The gains have been reduced by 50 per cent as a result of the CGT discount. These amounts are included in your tax return as part of the "net capital gain" amount at Item 18A.
Note 7 – CGT concession amount TAP Note 8 – CGT concession amount NTAP	This amount comprises the non-assessable CGT discount amount paid to you. This amount does not need to be recorded in your tax return and an adjustment to the cost base of your units is not required.
Note 9 – Capital gains-indexation method TAP Note 10 – Capital gains-indexation method NTAP	Capital gains – indexation method shows the part of the capital gains where the indexation method has been applied. This amount is included in your tax return as part of the "net capital gain" amount at Item 18A.
Note 11 – Capital gains – other method TAP Note 12 – Capital gains – other method NTAP	Capital gains – other method shows other capital gains where the discount method has not been applied (such as for CGT assets held by the fund for less than 12 months). These amounts are included in your tax return as part of the "net capital gain" amount at Item 18A.
FOREIGN INCOME	
Note 13 – Assessable foreign source income	Assessable foreign source income is income that is derived from a foreign source.
OTHER NON-ASSESSABLE AMOUNTS	
Note 14 – Tax free amounts	Tax free amounts relate to non assessable amounts which are not required to be included in your tax return. Distribution of a tax-free amount should not reduce the cost base of your units in the fund for the purposes of calculating a capital gain but should generally reduce the reduced cost base when calculating a capital loss.
Note 15 – Tax deferred amounts	Tax-deferred amounts are usually not assessable for income tax purposes and are therefore not included in your tax return. Details of tax-deferred amounts received should be retained for CGT purposes as you will need to reduce the cost base of your units by the tax-deferred amount. Tax-deferred amounts received are not assessable when received unless (or until) the total tax-deferred amounts received exceed the cost base of your investment, at which point in time the excess amounts are treated as capital gains.
Note 16 – Tax exempt amounts	Tax exempt amounts relate to non assessable amounts which are not required to be included in your tax return. Distribution of a tax exempt amount should not reduce the cost base or reduced cost base of your units in the fund when calculating a capital gain or capital loss respectively.
Note 17 – Return of capital	Return of capital amounts are generally treated in the same manner as tax-deferred amounts.
Note 18 – TFN/ABN amounts withheld	If you have not provided a TFN, ABN or exemption for your investment, withholding tax at the highest marginal rate (including Medicare Levy) of 49 per cent has been deducted. You should record the total amount detailed at "Share of Credit for TFN/ABN amounts withheld" at Item 13R. When non-taxable/assessable components have had TFN/ABN Withheld, then you may be required to fill in the following form to claim back the TFN withholding amounts. Use form NAT1846 available for download from www.ato.gov.au .

WHAT INFORMATION MAKES UP ADDITIONAL CAPITAL GAINS INFORMATION

There are three methods that may be used to calculate a capital gain: the indexation method, the discount method and the 'other' method.

These items provide tax figures for the break up of label 18H as shown in Part A of your tax statement. If you have an amount in the net capital gain label in Part A of your tax statement, you should obtain a copy of the Australian Taxation Office publication "Personal Investors Guide to Capital Gains Tax 2017" or "Guide to Capital Gains Tax 2017" for further details. This can be downloaded from the ATO website at www.ato.gov.au.

The information set out above relates to the items contained in the taxation statement for iShares Core Composite Bond ETF which is managed by BlackRock Investment Management (Australia) Limited ABN 13 006 165 975. This information is intended to assist you in filling out your individual tax return in respect of your investment in the iShares Core Composite Bond ETF and has no regard to your current personal financial position.

iShares Core Composite Bond ETF does not provide taxation advice and this document does not constitute personal advice. You should consider your personal financial position. If you have any doubt about your tax position, or if you require any further information about your tax affairs or the completion of your tax return, we recommend you speak to your accountant or tax adviser.