

# Important Notice for Investors

## Attribution Managed Investments Trust ('AMIT') Regime

### What is the AMIT regime?

The Attribution Managed Investment Trust regime ('AMIT regime') was introduced in May 2016 to provide a qualifying managed investment trust with an exclusive set of tax rules that replaces the existing tax rules. It provides funds with improved flexibility and unitholders greater certainty in relation to their tax treatments. Managed investment trusts that elect into the regime are known as AMITs.

### Electing into the AMIT regime

Yarra Funds Management Limited (YFML) is the responsible entities of each of the registered managed investment schemes named in the table below (each a Fund and collectively the Funds).

The decision by YFML on whether or not to adopt the AMIT regime for the Funds is based on the AMIT eligibility criteria and the best interest of unitholders as a whole in each Fund.

The table below summarises the eligibility of the Funds to adopt the AMIT regime and the decision exercised by YFML on whether or not to adopt the AMIT regime for those Funds which are eligible.

### AMIT regime eligibility and election by Fund

Fund	ARSN	AMIT eligibility	Adopted AMIT regime?
Yarra Australian Bond Fund <sup>^</sup>	098 736 255	Eligible	Yes
Yarra Australian Equities Fund	090 045 720	Eligible	Yes
Yarra Emerging Leaders Fund	090 046 567	Eligible	Yes
Yarra Emerging Leaders Fund (Direct)	089 909 106	Eligible	Yes
Yarra Enhanced Income Fund	104 463 336	Eligible	Yes
Yarra Enhanced Income Fund (Direct)	101 266 755	Eligible	Yes
Yarra Ex-20 Australian Equities Fund <sup>*</sup>	090 047 706	Eligible	Yes
Yarra Global Share Fund <sup>∞</sup>	092 026 269	Eligible	Yes
Yarra Global Small Companies Fund	090 047 822	Eligible	Yes
Yarra Growth Fund <sup>§</sup>	092 026 090	Eligible	Yes
Yarra Higher Income Fund <sup>†</sup>	628 168 061	Eligible	Yes
Yarra Income Plus Fund	090 047 635	Eligible	Yes
Yarra Leaders Fund	089 913 431	Eligible	Yes
ARK Global Disruptive Innovation Fund <sup>β</sup>	627 341 744	Eligible	Yes

<sup>^</sup> Previously named the Nikko AM Australian Bond Fund.

<sup>\*</sup> Previously named the Yarra Premier Australian Equities Fund.

<sup>∞</sup> Previously named the Nikko AM Global Share Fund

<sup>§</sup> Previously named the Nikko AM Growth Fund.

<sup>†</sup> Previously named the Yarra Absolute Credit Fund.

<sup>β</sup> Previously named the Nikko AM ARK Global Disruptive Innovation Fund.

### Further information

If you would like any further information, please contact our **Investor Services Team** using the contact information listed in the relevant Fund's Product Disclosure Statement, which can be located [here](#).

Yarra Funds Management Limited (ABN 63 005 885 567, AFSL 230251) is the issuers and responsible entity of the range of registered managed investment schemes described in this document, except for the Yarra Market Neutral Fund where Perpetual Trust Services Limited (ABN 48 000 142 049, AFSL 236648) is the issuer and responsible entity. The information set out in this document has been prepared in good faith and while YFML and its related bodies corporate (together, the Yarra Capital Management Group) reasonably believe the information and/or opinions to be current, accurate or reasonably held at the time of publication, to the maximum extent permitted by law, the Yarra Capital Management Group: (a) makes no warranty as to the content's accuracy or reliability; and (b) accepts no liability for any direct or indirect loss or damage arising from any errors, omissions, or information that is not up to date. This communication has been prepared and issued by Yarra Capital Management Limited (ABN 99 003 376 252). It is general information only, is not intended to provide you with financial advice, and has been prepared without taking into account your objectives, financial situation or needs.

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