



**AVIVA**  
CORPORATION LTD

Level 9, BGC Centre  
28 The Esplanade  
Perth WA 6000

Phone: +61 8 9322 6322  
Fax: +61 8 9322 6558  
Email: [info@avivacorp.com.au](mailto:info@avivacorp.com.au)  
ABN 31 009 235 956  
[www.avivacorp.com.au](http://www.avivacorp.com.au)

18 February 2014

Dear Aviva Shareholder

## **PROPOSED REDUCTION OF CAPITAL –REQUEST TO PROVIDE TAX FILE NUMBER (TFN)**

On 11 February 2014 Aviva distributed a Notice of Meeting for a General Meeting that will be held on 14 March 2014 at 10:00 am (WST). One of the proposed resolutions that will be voted on at this General Meeting is Resolution 2, a proposed Reduction of Capital. Please see pages 20-24 (inclusive) of the Notice of Meeting for full details.

As stated in the Notice of Meeting, to obtain certainty on the tax implications for shareholders on the Reduction of Capital, Aviva intends to seek a Class Ruling from the ATO. It is not expected that the Class Ruling will be obtained before the payment date of the Reduction of Capital. Accordingly, Aviva will, subject to approval of Reduction of Capital at the General Meeting, distribute to each Shareholder the full amount of the Reduction of Capital due to it, less any amount which the Company would be required to withhold if the full amount of the Reduction of Capital was treated for Australian Taxation purposes as an unfranked dividend rather than a Reduction of Capital.

On this basis, in respect of any Australian resident shareholders who have not advised Aviva of their TFN prior to the Record Date for the Reduction of Capital (24 March 2014 4:00pm), Aviva will withhold 46.5% of the Reduction of Capital amount that the applicable Shareholder is entitled to retain such amount on trust for the applicable Shareholder in a separate retention account pending definitive confirmation of the taxation treatment of the Reduction of Capital. If following the Record Date but prior to receiving the Class Ruling from the ATO an Australian resident shareholder provides Aviva with a TFN the Company shall remit to such shareholder the full amount held on trust for that Shareholder.

On receipt of the Class Ruling funds held on trust for Australian resident shareholders that did not provide a TFN will be treated as follows:

- Amount owed to the ATO, based on the Class Ruling will be remitted to the ATO; and
- The balance if any will be remitted to such shareholder.

Our records indicate that you have not yet provided your TFN number to the Company. You can provide your TFN number online on Computershare's website [www.computershare.com](http://www.computershare.com) in their Investor share section or by completing attached Form and returning it to Computershare to the address provided.

Yours sincerely



**Stef Weber**  
**Aviva Corporation Limited**  
**Company Secretary**

Company or Trust in which Securityholding is held

Registered  
Name(s)

Registered  
Address

**Computershare**

All correspondence to:

Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia  
Enquiries (within Australia) 1300 850 505  
(outside Australia) 61 3 9415 4000  
Facsimile 61 3 9473 2500  
web.queries@computershare.com.au  
www.computershare.com

Holder Reference Number (HIN)  
or Securityholder Reference Number (SRN)

## Tax File Numbers (TFN), Australian Business Numbers (ABN) or Exemptions

Use a **black** pen.  
Print in **CAPITAL** letters.

**A, B, C**

**1, 2, 3**

Where a choice is required,  
mark the box with an 'X'

**X**

### **A** Tax File Numbers (TFN), Australian Business Numbers (ABN) or Exemptions

Complete this section to provide your TFN and /or to claim the appropriate exemption by quoting the Exemption Code and Number.

A Company, Partnership, Trust, Super Fund or an Individual can provide either their TFN, or where the securities are held for a business purpose their ABN.

TFN of Individual (Securityholder 1)

Name 1 (Full Name)

Securityholder 1 Exemption Details

☐

Mark this box with an 'X'  
if Exemption applies

Exemption Code

Securityholder 2 Exemption Details

☐

Mark this box with an 'X'  
if Exemption applies

Exemption Code

TFN of Joint Holder (Securityholder 2 or Securityholder 3)

Name 2 (Full Name)

Exemption Number

Exemption Number

INDIVIDUALS/JOINT HOLDERS

TFN of Company, Partnership, Trust or Super Fund

ABN of Company, Partnership, Trust, Super Fund or Individual

AND  
OR

Company

☐

Partnership

☐

Trust

☐

Super Fund

☐

OTHER ENTITIES

# How to complete this form

## A Tax File Numbers (TFN), Australian Business Numbers (ABN) or Exemptions

Please record your TFN, ABN or the appropriate exemption information. If you are exempt, but have a TFN, it is safer to provide your TFN in case your circumstances change.

For securities held jointly, details of only two holders are required. If possible, you should give details of those securityholders with a TFN rather than those who are exempt.

For securities held on behalf of another person, such as a child or an aged or invalid person, enter the Trust TFN. If there is no Trust TFN, enter the Trustee's TFN or exemption. Where the investment is held by an adult for a child, the adult is the Trustee.

### EXEMPTIONS

For details about who is exempt, please contact the Australian Taxation Office. To claim your exemption, please enter the code and number of the pension or benefit you receive from the following list:

| DESCRIPTION               | CODE | EXEMPTION<br>NUMBER | DESCRIPTION                         | CODE | EXEMPTION<br>NUMBER |
|---------------------------|------|---------------------|-------------------------------------|------|---------------------|
| Aged Pension              | AGE  | 444444441           | Carer's Pension                     | CAR  | 444444442           |
| Invalid Pension           | INV  | 444444441           | Other/Unknown                       | OTH  | 444444442           |
| Service/Veteran's Pension | SER  | 444444441           | Special Benefit                     | SPB  | 444444442           |
| Rehabilitation Allowance  | REH  | 444444442           | Provision Consumer/Business Finance | FIN  | 666666666           |
| Sole Parent's Pension     | SOL  | 444444442           | Government Bodies                   | GOV  | 555555555           |
| Widow's Pension           | WID  | 444444442           | Non Profit Organisation             | NPO  | 555555555           |
| Wife's Pension            | WIF  | 444444442           | Not Required to Lodge               | NRL  | 555555555           |

Collection of Tax File Numbers is authorised and their use and disclosure are strictly regulated by the Tax Laws and the Privacy Act.

It is not an offence to withhold your TFN or, where the securities are held for a business purpose, your ABN. However, if you do not provide your TFN or ABN, tax may be deducted from payments of interest and the unfranked portion of dividends and distributions at the highest marginal rate.

This instruction will be applied in relation to the current and any future securities recorded in the register in respect of the specific holding identified by the SRN/HIN and the name appearing on the front of this form.

**FOR MORE INFORMATION ABOUT TAX FILE NUMBERS, AUSTRALIAN BUSINESS NUMBERS AND EXEMPTIONS PLEASE CONTACT THE AUSTRALIAN TAXATION OFFICE ON 1300 720 092.**

