Glossary

- **1997 Public Offer Shares** – shares acquired through the public offer in November 1997.
- **1999 Public Offer Shares** – shares acquired through the public offer in October 1999.
- **2006 Public Offer Shares** – shares acquired through the public offer in November 2006.
- **2006 Bonus Loyalty Shares** – 1 for 25 bonus shares provided to shareholders who hold their 2006 Public Offer instalment receipts until 15 May 2008 and pay the final instalment on or by 29 May 2008.
- **Guaranteed Allocation Shares –** shares purchased by employees, with their own money, under the Commonwealth component of TESOP 99.
- **Tax Act** - the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.
- **Tax Market Value** –if the taxing point for your shares under the employee share scheme provisions of the Tax Act happens prior to 1 July 2009 – the weighted average of the prices at which the shares were traded on the stock exchange in the one week up to and including the day on which the restriction period ends. This value is available from the Telstra Share Registry (1300 88 66 77).

  If the taxing point for your shares is determined under the employee share scheme provisions of the Tax Act and happens on or after 1 July 2009 – the ordinary market value of your shares.
- **Telstra** – Telstra Corporation Limited or a subsidiary of Telstra.
- **TESOP 97** – offer made to employees to acquire shares in Telstra under the Telstra Employee Share Ownership Plan as part of the 1997 initial public float of Telstra shares.
- **TESOP 97 Extra Loan Shares** – the extra 1 for 4 shares provided to employees who acquired Loan shares in TESOP 97.
- **TESOP 97 Extra Non-Loan Shares** – the extra 1 for 4 shares provided to employees who acquired Non-Loan Shares in TESOP 97.
- **TESOP 97 Loan Shares** – shares purchased by employees as part of TESOP 97 using the interest free loan provided by Telstra.
- **TESOP 97 Loyalty Shares** – the extra 1 for 10 shares provided to employees who acquired Public Offer Shares in the 1997 float of Telstra shares and held them for 12 months.
- **TESOP 97 Non-Loan Shares** – shares purchased by employees as part of TESOP 97 using their own money instead of the interest free loan provided by Telstra.
- **TESOP 99** – offer made to employees to acquire shares in Telstra under the Telstra Employee Share Ownership Plan as part of the 1999 additional public float of Telstra shares.
- **TESOP 99 Loan Shares** – shares acquired by employees as part of the Telstra component of TESOP 99 using the interest free loan provided by Telstra.
- **TESOP 99 Loyalty Shares** – the extra 1 for 10 shares provided under the Commonwealth component of TESOP 99 to employees who acquired Guaranteed Allocation Shares and held them until at least 2 November 2000.
- **TESOP Extra 99 Shares** – the extra 1 for 4 shares provided under the Commonwealth component of TESOP 99 to employees who acquired Guaranteed Allocation Shares.
- **Subsequent share purchases** – any other shares or instalment receipts acquired by an employee other than as part of TESOP 97, TESOP 99 or as part of the public float in 1997 or further public float in 1999.
- **Written Elections** – the election under tax law made by an employee before they lodged their 1997/98 Tax Return (affecting their TESOP 97 shares) and/or their 1999/2000 Tax Return (affecting their TESOP 99 shares).