

**CHOW'S FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2014**  
Created by SSHERMAN on Thursday 21 May, 2015 @ 10:01:03

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2014	772/001	18 Trevanna Avenue, Russell Island (Market Value Date: 30/06/2014, Code: CHOW0001)	36,000.00	7,649.09
30/06/2014	772/002	51 Aquamarine Avenue, Russell Island (Market Value Date: 30/06/2014, Code: CHOW0002)	50,000.00	8,447.96
30/06/2014	772/003	14/7-9 Loder Street Biggera Waters (Market Value Date: 30/06/2014, Code: LODGER)	240,000.00	58,668.17
30/06/2014	776/001	Commonwealth Bank of Australia (Market Value Date: 30/06/2014, Code: CBA)	80.88	13,466.63
30/06/2014	776/002	Suncorp Group Limited (Market Value Date: 30/06/2014, Code: SUN)	13.54	3,992.44
30/06/2014	776/003	Telstra Corporation Limited (Market Value Date: 30/06/2014, Code: TLS)	5.21	1,012.88
30/06/2014	776/007	Infomedia Ltd (Market Value Date: 30/06/2014, Code: IFM)	0.75	840.00
30/06/2014	776/008	Bank of Queensland Limited (Market Value Date: 30/06/2014, Code: BOQ)	12.19	8,680.86
30/06/2014	776/009	Billabong International Limited (Market Value Date: 30/06/2014, Code: BBG)	0.50	603.75
30/06/2014	776/010	ANZ Banking Group Limited (Market Value Date: 30/06/2014, Code: ANZ)	33.34	6,603.31
30/06/2014	776/011	Toll Holdings Limited (Market Value Date: 30/06/2014, Code: TOL)	5.10	(508.20)
30/06/2014	776/012	BHP Billiton Limited (Market Value Date: 30/06/2014, Code: BHP)	35.90	14,899.17
30/06/2014	782/002	Westfield Corporation - Stapled Securities (Market Value Date: 30/06/2014, Code: WFD)	7.15	(2,565.42)
30/06/2014	782/004	Transurban Group - Stapled Securities (Market Value Date: 30/06/2014, Code: TCL)	7.39	1,292.01
30/06/2014	782/005	Westfield Retail Trust - Stapled Securities (Market Value Date: 24/06/2014, Code: WRT)	3.28	(1,853.80)
30/06/2014	782/006	Scentre Group - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2014, Code: SCG)	3.20	4,366.30
		<b>Total Amount</b>		<b>125,595.15</b>

**Calculation of permanent difference on revaluation**

30/06/2014	772/001	18 Trevanna Avenue, Russell Island - No CGT asset		
30/06/2014	772/001	- Market Value	36,000.00	
30/06/2014	772/001	- Less Carrying Value	28,350.91	
30/06/2014	772/001	- Permanent Difference		7,649.09
30/06/2014	772/002	51 Aquamarine Avenue, Russell Island - No CGT asset		
30/06/2014	772/002	- Market Value	50,000.00	
30/06/2014	772/002	- Less Carrying Value	41,552.04	
30/06/2014	772/002	- Permanent Difference		8,447.96
30/06/2014	772/003	14/7-9 Loder Street Biggera Waters - No CGT asset		
30/06/2014	772/003	- Market Value	240,000.00	
30/06/2014	772/003	- Less Carrying Value	181,331.83	

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30/06/2014	772/003	- Permanent Difference		58,668.17
30/06/2014	776/001	Commonwealth Bank of Australia - No CGT asset		
30/06/2014	776/001	- Market Value	94,710.48	
30/06/2014	776/001	- Less Carrying Value	81,243.85	
30/06/2014	776/001	- Permanent Difference		13,466.63
30/06/2014	776/002	Suncorp Group Limited - No CGT asset		
30/06/2014	776/002	- Market Value	34,174.96	
30/06/2014	776/002	- Less Carrying Value	30,182.52	
30/06/2014	776/002	- Permanent Difference		3,992.44
30/06/2014	776/003	Telstra Corporation Limited - No CGT asset		
30/06/2014	776/003	- Market Value	11,993.42	
30/06/2014	776/003	- Less Carrying Value	10,980.54	
30/06/2014	776/003	- Permanent Difference		1,012.88
30/06/2014	776/007	Infomedia Ltd - No CGT asset		
30/06/2014	776/007	- Market Value	2,250.00	
30/06/2014	776/007	- Less Carrying Value	1,410.00	
30/06/2014	776/007	- Permanent Difference		840.00
30/06/2014	776/008	Bank of Queensland Limited - No CGT asset		
30/06/2014	776/008	- Market Value	31,913.42	
30/06/2014	776/008	- Less Carrying Value	23,232.56	
30/06/2014	776/008	- Permanent Difference		8,680.86
30/06/2014	776/009	Billabong International Limited - No CGT asset		
30/06/2014	776/009	- Market Value	862.50	
30/06/2014	776/009	- Less Carrying Value	258.75	
30/06/2014	776/009	- Permanent Difference		603.75
30/06/2014	776/010	ANZ Banking Group Limited - No CGT asset		
30/06/2014	776/010	- Market Value	47,309.46	
30/06/2014	776/010	- Less Carrying Value	40,706.15	
30/06/2014	776/010	- Permanent Difference		6,603.31
30/06/2014	776/011	Toll Holdings Limited - No CGT asset		
30/06/2014	776/011	- Market Value	11,781.00	
30/06/2014	776/011	- Less Carrying Value	12,289.20	
30/06/2014	776/011	- Permanent Difference		(508.20)
30/06/2014	776/012	BHP Billiton Limited - No CGT asset		
30/06/2014	776/012	- Market Value	118,075.10	
30/06/2014	776/012	- Less Carrying Value	103,175.93	
30/06/2014	776/012	- Permanent Difference		14,899.17
30/06/2014	782/002	Westfield Corporation - Stapled Securities - No CGT asset		
30/06/2014	782/002	- Market Value	4,275.70	
30/06/2014	782/002	- Less Carrying Value	6,841.12	
30/06/2014	782/002	- Permanent Difference		(2,565.42)
30/06/2014	782/004	Transurban Group - Stapled Securities - No CGT asset		
30/06/2014	782/004	- Market Value	30,978.88	
30/06/2014	782/004	- Less Carrying Value	29,686.87	
30/06/2014	782/004	- Permanent Difference		1,292.01
30/06/2014	782/005	Westfield Retail Trust - Stapled Securities - No CGT asset		
30/06/2014	782/005	- Market Value	0.00	
30/06/2014	782/005	- Less Carrying Value	1,853.80	
30/06/2014	782/005	- Permanent Difference		(1,853.80)

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014	782/006	Scentre Group - Stapled Securities Deferred Settlement - No CGT asset		
30/06/2014	782/006	- Market Value	4,144.00	
30/06/2014	782/006	- Less Carrying Value	(222.30)	
30/06/2014	782/006	- Permanent Difference		4,366.30
<b>Total Amount</b>				<b>125,595.15</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2014	238/002	Westfield Corporation - Stapled Securities		48.76
30/06/2014	238/004	Transurban Group - Stapled Securities		259.07
30/06/2014	238/005	Westfield Retail Trust - Stapled Securities		18.44
30/06/2014	238/005	Westfield Retail Trust - Stapled Securities		(51.70)
<b>Total Amount</b>				<b>274.57</b>

**Calculation of permanent differences**

28/02/2014	238/002	Westfield Corporation - Stapled Securities - Cap Dist		(9.38)
28/02/2014	238/005	Westfield Retail Trust - Stapled Securities - Cap Dist		(1.69)
30/06/2014	247	18 Trevanna Avenue, Russell Island (772/001) - Non Tax Revn		7,649.09
30/06/2014	247	51 Aquamarine Avenue, Russell Island (772/002) - Non Tax Revn		8,447.96
30/06/2014	247	14/7-9 Loder Street Biggera Waters (772/003) - Non Tax Revn		58,668.17
30/06/2014	247	Commonwealth Bank of Australia (776/001) - Non Tax Revn		13,466.63
30/06/2014	247	Suncorp Group Limited (776/002) - Non Tax Revn		3,992.44
30/06/2014	247	Telstra Corporation Limited (776/003) - Non Tax Revn		1,012.88
30/06/2014	247	Infomedia Ltd (776/007) - Non Tax Revn		840.00
30/06/2014	247	Bank of Queensland Limited (776/008) - Non Tax Revn		8,680.86
30/06/2014	247	Billabong International Limited (776/009) - Non Tax Revn		603.75
30/06/2014	247	Toll Holdings Limited (776/011) - Non Tax Revn		(508.20)
30/06/2014	247	BHP Billiton Limited (776/012) - Non Tax Revn		14,899.17
30/06/2014	247	ANZ Banking Group Limited (776/010) - Non Tax Revn		6,603.31
30/06/2014	247	Westfield Corporation - Stapled Securities (782/002) - Non Tax Revn		(2,565.42)
30/06/2014	247	Transurban Group - Stapled Securities (782/004) - Non Tax Revn		1,292.01
30/06/2014	247	Westfield Retail Trust - Stapled Securities (782/005) - Non Tax Revn		(1,853.80)
30/06/2014	247	Scentre Group - Stapled Securities Deferred Settlement (782/006) - Non Tax Revn		4,366.30
30/06/2014	261/001	Chow, Chui Yi		176.32

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2014		Capital Gains Discount		11.00
30/06/2014	485	Foreign credits		(7.28)
30/06/2014	485	Imputed credits		(6,939.59)
<b>Total Amount</b>				<b>118,824.53</b>

**Calculation of Non Deductible Expense Percentage(s)**

General Expense Calculation

**Non-Deductible General Expense Percentage (Manual) 0.000%**

Investment Expense Calculation

**Non-Deductible Investment Expense Percentage (Manual) 0.000%**

**Calculation of Net Capital Gains**

Discounted Gains

28/02/2014	238/002	Westfield Corporation - Stapled Securities (Discounted method)	18.76	18.76
28/02/2014	238/005	Westfield Retail Trust - Stapled Securities (Discounted method)	13.28	13.28
<b>Total Amount - Discounted Gains</b>				<b>32.00</b>

Other Items

30/06/2014		Capital Gains Discount		(11.00)
<b>Total Amount - Other Items</b>				<b>(11.00)</b>
<b>Total Net Capital Gain</b>				<b>21.00</b>

**Entry Summary**

Fund Tax Rate (Percentage)	15.00
Total profit for period	179,114.58
Less Permanent Differences	118,824.53
Less Timing Differences	274.57
<b>Taxable income for period</b>	<b>60,017.00</b>
Income Tax Expense (Taxable Income @ taxrate)	9,002.55

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>9,002.55</b>
		Total Income Tax Payable		9,002.55
		Less Total Imputed Credits Used		6,939.59
		Less Total Foreign Credits Used		7.28
		Less Total Instalments paid		6,865.00
		<b>Income Tax Payable</b>		<b>(4,809.32)</b>
		Add Supervisory levy		388.00
		<b>Total Amount Due or Refundable</b>		<b>(4,421.32)</b>
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		9,002.55
		Less credits treated as permanent differences		
		- Imputed Credits		6,939.59
		- Foreign Credits		7.28
		<b>Income Tax Expense</b>		<b>2,055.68</b>

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction  
and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2014	501	Chow, Chui Yi (No 1) - Preserved	716,691.59
30/06/2014	501	Chow, Chui Yi (No 1) - Unres Non Pres	522.72
		<b>Total Amount</b>	<b>717,214.31</b>

Profit/(Loss) Available for Allocation to Members

30/06/2014		Imputed credits treated as a permanent difference	6,939.59
30/06/2014		Foreign credits treated as a permanent difference	7.28
30/06/2014		Profit/(Loss) for period before allocations	179,114.58
30/06/2014		Contributions	(25,176.32)
		<b>Total Amount</b>	<b>160,885.13</b>

Income Tax Expense Available for Allocation to Members

30/06/2014		Income Tax Expense for period before allocations	9,002.55
30/06/2014		Contributions tax	(3,750.00)
		<b>Total Amount</b>	<b>5,252.55</b>

**Fund Rate or Return Calculation**

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>179,114.58</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>179,114.58</b>
		<b>Total member opening balance</b>		<b>698,933.49</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>25.63</b>

**Chow, Chui Yi (No 1)**  
**Preserved**

Members Balance

01/07/2013		Opening balance - Preserved	652,127.49	652,127.49
01/07/2013	501/001	Opening Balance - Preserved/Taxable	61,773.11	61,773.11
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	31.07	31.07
01/07/2013	501/002	Opening Balance - Preserved/Tax Free	1,622.73	1,622.73
20/08/2013	501/016	Member/Personal Contributions - Preserved	25,000.00	21,506.85
30/06/2014	501/016	Member/Personal Contributions - Preserved	176.32	
01/07/2013	501/016	Member/Personal Contributions - Preserved	(1,622.73)	(1,622.73)
01/07/2013	501/030	Share of Profit/(Loss) - Preserved/Tax Free	(283.89)	(283.89)
01/07/2013	501/031	Share of Profit/(Loss) - Preserved/Taxable	(70,666.44)	(70,666.44)
20/08/2013	501/051	Contributions Tax - Preserved	(3,750.00)	(3,226.03)
01/07/2013	501/053	Income Tax - Preserved/Taxable	1,902.15	1,902.15
01/07/2013	501/055	Pensions Paid - Preserved/Taxable	6,991.18	6,991.18
01/07/2013	501/059	Pensions Paid - Preserved/Tax Free	252.82	252.82
01/07/2013	501/161	Internal Transfers In - Preserved/Taxable	20,438.67	20,438.67
01/07/2013	501/162	Internal Transfers In - Preserved/Tax Free	25,844.61	25,844.61

**Total Amount - Preserved (Weighted) 716,691.59**

Member Allocations

30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	160,767.87	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,248.72)	
30/06/2014	501/031	Members share of profit/(loss) - Preserved/Taxable	117.26	
30/06/2014	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3.83)	

**Closing Balance - Preserved 875,469.67**

**Unrestricted Non Preserved**

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<b>Members Balance</b>				
01/07/2013		Opening balance - Unres Non Pres	522.72	522.72
01/07/2013	501/003	Opening Balance - Unrestricted Non Preserved/Taxable	522.72	522.72
01/07/2013	501/067	Superannuation Surcharge Tax - Unrestricted Non Preserved	(522.72)	(522.72)
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>522.72</b>
<b>Closing Balance - Unrestricted Non Pres</b>			<b>522.72</b>	

**Chow, Chui Yi (No 2)**  
**Preserved**

<b>Members Balance</b>				
01/07/2013		Opening balance - Preserved	46,283.28	46,283.28
01/07/2013	502/001	Opening Balance - Preserved/Taxable	20,438.67	20,438.67
01/07/2013	502/002	Opening Balance - Preserved/Tax Free	25,844.61	25,844.61
01/07/2013	502/016	Member/Personal Contributions - Preserved	(25,844.61)	(25,844.61)
01/07/2013	502/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2013	502/031	Share of Profit/(Loss) - Preserved/Taxable	(121.97)	(121.97)
01/07/2013	502/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2013	502/053	Income Tax - Preserved/Taxable	933.30	933.30
01/07/2013	502/171	Internal Transfers Out - Preserved/Taxable	(20,438.67)	(20,438.67)
01/07/2013	502/172	Internal Transfers Out - Preserved/Tax Free	(25,844.61)	(25,844.61)

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2014		Capital Gains		21.00
30/06/2014		Gross Rent		15,525.00
30/06/2014		Gross Interest		4,146.00
30/06/2014		Dividends		22,548.00
30/06/2014		Gross Foreign Income		50.00
30/06/2014		Member Contributions		25,000.00
30/06/2014		Trust Distributions		1,770.00
30/06/2014		Other Income		754.00
<b>Total Amount</b>				<b>69,814.00</b>

**MCS Reconciliation**  
**Chow, Chui Yi (No 1)**

<b>Personal Contributed amount</b>				
20/08/2013	501/016	Member/Personal Contributions - Preserved		25,000.00
30/06/2014	501/016	Member/Personal Contributions - Preserved		176.32
<b>Total Amount</b>				<b>25,176.32</b>
All Contributions received for the current year				25,176.32
Closing Account Balance				875,992.39

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<b>Chow, Chui Yi (No 2)</b>				
<u>Personal Contributed amount</u>				
<b>Total Amount</b>				<b>0.00</b>