

CHOW'S FAMILY SUPERANNUATION FUND
CREATE ENTRIES REPORT AT 30/06/2015
Created by LSMITH on Friday 10 June, 2016 @ 10:04:18

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Asset revaluation amounts				
30/06/2015	772/001	18 Trevanna Avenue, Russell Island (Market Value Date: 30/06/2015, Code: CHOW0001)	18,000.00	(19,408.36)
30/06/2015	772/002	51 Aquamarine Avenue, Russell Island (Market Value Date: 30/06/2015, Code: CHOW0002)	29,000.00	(22,599.00)
30/06/2015	772/003	14/7-9 Loder Street Biggera Waters (Market Value Date: 30/06/2015, Code: LODGER)	220,000.00	(20,000.00)
30/06/2015	776/001	Commonwealth Bank of Australia (Market Value Date: 30/06/2015, Code: CBA)	85.13	4,896.42
30/06/2015	776/002	Suncorp Group Limited (Market Value Date: 30/06/2015, Code: SUN)	13.43	(443.74)
30/06/2015	776/003	Telstra Corporation Limited (Market Value Date: 30/06/2015, Code: TLS)	6.14	2,140.86
30/06/2015	776/007	Infomedia Ltd (Market Value Date: 30/06/2015, Code: IFM)	1.20	1,350.00
30/06/2015	776/008	Bank of Queensland Limited (Market Value Date: 30/06/2015, Code: BOQ)	12.77	1,549.52
30/06/2015	776/009	Billabong International Limited (Market Value Date: 30/06/2015, Code: BBG)	0.57	129.37
30/06/2015	776/010	ANZ Banking Group Limited (Market Value Date: 30/06/2015, Code: ANZ)	32.20	(1,665.13)
30/06/2015	776/011	Toll Holdings Limited (Market Value Date: 14/05/2015, Code: TOL)	9.02	3,020.25
30/06/2015	776/012	BHP Billiton Limited (Market Value Date: 30/06/2015, Code: BHP)	27.05	(21,542.95)
30/06/2015	776/015	South32 Limited - Ordinary Fully Paid (Market Value Date: 30/06/2015, Code: S32)	1.79	(1,677.39)
30/06/2015	782/002	Westfield Corporation - Stapled Securities (Market Value Date: 30/06/2015, Code: WFD)	9.12	1,178.06
30/06/2015	782/004	Transurban Group - Stapled Securities (Market Value Date: 30/06/2015, Code: TCL)	9.30	8,210.32
30/06/2015	782/006	Scentre Group - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2015, Code: SCG)	3.75	712.25
		Total Amount		(64,149.52)

Calculation of permanent difference on revaluation

30/06/2015	772/001	18 Trevanna Avenue, Russell Island - No CGT asset		
30/06/2015	772/001	- Market Value	18,000.00	
30/06/2015	772/001	- Less Carrying Value	37,408.36	
30/06/2015	772/001	- Permanent Difference		(19,408.36)
30/06/2015	772/002	51 Aquamarine Avenue, Russell Island - No CGT asset		
30/06/2015	772/002	- Market Value	29,000.00	
30/06/2015	772/002	- Less Carrying Value	51,599.00	
30/06/2015	772/002	- Permanent Difference		(22,599.00)
30/06/2015	772/003	14/7-9 Loder Street Biggera Waters - No CGT asset		
30/06/2015	772/003	- Market Value	220,000.00	
30/06/2015	772/003	- Less Carrying Value	240,000.00	

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30/06/2015	772/003	- Permanent Difference		(20,000.00)
30/06/2015	776/001	Commonwealth Bank of Australia - No CGT asset		
30/06/2015	776/001	- Market Value	104,539.64	
30/06/2015	776/001	- Less Carrying Value	99,643.22	
30/06/2015	776/001	- Permanent Difference		4,896.42
30/06/2015	776/002	Suncorp Group Limited - No CGT asset		
30/06/2015	776/002	- Market Value	36,502.74	
30/06/2015	776/002	- Less Carrying Value	36,946.48	
30/06/2015	776/002	- Permanent Difference		(443.74)
30/06/2015	776/003	Telstra Corporation Limited - No CGT asset		
30/06/2015	776/003	- Market Value	14,134.28	
30/06/2015	776/003	- Less Carrying Value	11,993.42	
30/06/2015	776/003	- Permanent Difference		2,140.86
30/06/2015	776/007	Infomedia Ltd - No CGT asset		
30/06/2015	776/007	- Market Value	3,600.00	
30/06/2015	776/007	- Less Carrying Value	2,250.00	
30/06/2015	776/007	- Permanent Difference		1,350.00
30/06/2015	776/008	Bank of Queensland Limited - No CGT asset		
30/06/2015	776/008	- Market Value	35,321.82	
30/06/2015	776/008	- Less Carrying Value	33,772.30	
30/06/2015	776/008	- Permanent Difference		1,549.52
30/06/2015	776/009	Billabong International Limited - No CGT asset		
30/06/2015	776/009	- Market Value	991.87	
30/06/2015	776/009	- Less Carrying Value	862.50	
30/06/2015	776/009	- Permanent Difference		129.37
30/06/2015	776/010	ANZ Banking Group Limited - No CGT asset		
30/06/2015	776/010	- Market Value	48,203.40	
30/06/2015	776/010	- Less Carrying Value	49,868.53	
30/06/2015	776/010	- Permanent Difference		(1,665.13)
30/06/2015	776/011	Toll Holdings Limited - No CGT asset		
30/06/2015	776/011	- Market Value	0.00	
30/06/2015	776/011	- Less Carrying Value	(3,020.25)	
30/06/2015	776/011	- Permanent Difference		3,020.25
30/06/2015	776/012	BHP Billiton Limited - No CGT asset		
30/06/2015	776/012	- Market Value	88,967.45	
30/06/2015	776/012	- Less Carrying Value	110,510.40	
30/06/2015	776/012	- Permanent Difference		(21,542.95)
30/06/2015	776/015	South32 Limited - Ordinary Fully Paid - No CGT asset		
30/06/2015	776/015	- Market Value	5,887.31	
30/06/2015	776/015	- Less Carrying Value	7,564.70	
30/06/2015	776/015	- Permanent Difference		(1,677.39)
30/06/2015	782/002	Westfield Corporation - Stapled Securities - No CGT asset		
30/06/2015	782/002	- Market Value	5,453.76	
30/06/2015	782/002	- Less Carrying Value	4,275.70	
30/06/2015	782/002	- Permanent Difference		1,178.06
30/06/2015	782/004	Transurban Group - Stapled Securities - No CGT asset		
30/06/2015	782/004	- Market Value	40,780.50	
30/06/2015	782/004	- Less Carrying Value	32,570.18	
30/06/2015	782/004	- Permanent Difference		8,210.32

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
30/06/2015	782/005	Westfield Retail Trust - Stapled Securities - No CGT asset		
30/06/2015	782/005	- Market Value	0.00	
30/06/2015	782/005	- Less Carrying Value	0.00	
30/06/2015	782/006	Scentre Group - Stapled Securities Deferred Settlement - No CGT asset		
30/06/2015	782/006	- Market Value	4,856.25	
30/06/2015	782/006	- Less Carrying Value	4,144.00	
30/06/2015	782/006	- Permanent Difference		712.25
Total Amount				(64,149.52)

Calculation of tax entries

Calculation of timing differences

30/06/2015	238/002	Westfield Corporation - Stapled Securities		56.70
30/06/2015	238/003	Westfield Group - NA		7.72
30/06/2015	238/004	Transurban Group - Stapled Securities		894.54
30/06/2015	238/005	Westfield Retail Trust - Stapled Securities		20.28
30/06/2015	238/007	Scentre Group - Stapled Securities Deferred Settlement		24.63
Total Amount				1,003.87

Calculation of permanent differences

27/02/2015	238/002	Westfield Corporation - Stapled Securities - Cap Dist		2.13
25/09/2014	238/003	Westfield Group - NA - Cap Dist		9.50
30/06/2015	330	18 Trevanna Avenue, Russell Island (772/001) - Non Tax Revn		(19,408.36)
30/06/2015	330	51 Aquamarine Avenue, Russell Island (772/002) - Non Tax Revn		(22,599.00)
30/06/2015	330	14/7-9 Loder Street Biggera Waters (772/003) - Non Tax Revn		(20,000.00)
30/06/2015	330	Infomedia Ltd (776/007) - Non Tax Revn		1,350.00
30/06/2015	330	Bank of Queensland Limited (776/008) - Non Tax Revn		1,549.52
30/06/2015	330	Billabong International Limited (776/009) - Non Tax Revn		129.37
30/06/2015	330	Commonwealth Bank of Australia (776/001) - Non Tax Revn		4,896.42
30/06/2015	330	ANZ Banking Group Limited (776/010) - Non Tax Revn		(1,665.13)
30/06/2015	330	Toll Holdings Limited (776/011) - Non Tax Revn		3,020.25
30/06/2015	330	BHP Billiton Limited (776/012) - Non Tax Revn		(21,542.95)
30/06/2015	330	South32 Limited - Ordinary Fully Paid (776/015) - Non Tax Revn		(1,677.39)
30/06/2015	330	Westfield Corporation - Stapled Securities (782/002) - Non Tax Revn		1,178.06
30/06/2015	330	Transurban Group - Stapled Securities (782/004) - Non Tax Revn		8,210.32
30/06/2015	330	Scentre Group - Stapled Securities Deferred		712.25

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Settlement (782/006) - Non Tax Revn		
30/06/2015	330	Suncorp Group Limited (776/002) - Non Tax Revn		(443.74)
30/06/2015	330	Telstra Corporation Limited (776/003) - Non Tax Revn		2,140.86
30/06/2015		Capital Gains Discount		2,030.00
30/06/2015	485	Foreign credits		(23.30)
30/06/2015	485	Imputed credits		(7,975.66)
		Total Amount		(70,106.85)

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

28/05/2015	235/011	Toll Holdings Limited (Discounted method)	3,405.33	3,405.33
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	175.47	175.47
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	23.73	23.73
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	54.81	54.81
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	71.58	71.58
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	102.91	102.91
28/05/2015	235/011	Toll Holdings Limited (Discounted method)	220.27	220.27
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	1,702.67	1,702.67
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	87.73	87.73
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	11.87	11.87
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	27.40	27.40
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	35.79	35.79
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	51.46	51.46
28/05/2015	236/011	Toll Holdings Limited (Discounted method)	110.13	110.13
27/02/2015	238/002	Westfield Corporation - Stapled Securities (Discounted method)	6.94	6.94
25/09/2014	238/003	Westfield Group - NA (Discounted method)	0.38	0.38
29/08/2014	238/005	Westfield Retail Trust - Stapled Securities (Discounted method)	0.02	0.02
27/02/2015	238/007	Scentre Group - Stapled Securities Deferred Settlement (Discounted method)	0.46	0.46
		Total Amount - Discounted Gains		6,089.00

Other Items

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30/06/2015		Capital Gains Discount		(2,030.00)
		Total Amount - Other Items		(2,030.00)
		Total Net Capital Gain		4,059.00

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	1,375.72
Less Permanent Differences	(70,106.85)
Less Timing Differences	1,003.87
Taxable income for period	70,478.00
Income Tax Expense (Taxable Income @ taxrate)	10,571.70
Total Income Tax Payable (Taxable Income @ taxrate)	10,571.70
Total Income Tax Payable	10,571.70
Less Total Imputed Credits Used	7,975.66
Less Total Foreign Credits Used	23.30
Less Total Instalments paid	2,055.00
Income Tax Payable	517.74
Add Supervisory levy	259.00
Total Amount Due or Refundable	776.74
<u>Income Tax Expense Reconciliation</u>	
Income Tax Expense (Taxable Income @ taxrate)	10,571.70
Less credits treated as permanent differences	
- Imputed Credits	7,975.66
- Foreign Credits	23.30
Income Tax Expense	2,572.74

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

30/06/2015	501	Chow, Chui Yi (No 1) - Preserved	881,042.42
30/06/2015	501	Chow, Chui Yi (No 1) - Unres Non Pres	522.72

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Total Amount				881,565.14
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2015		Imputed credits treated as a permanent difference		7,975.66
30/06/2015		Foreign credits treated as a permanent difference		23.30
30/06/2015		Profit/(Loss) for period before allocations		1,375.72
30/06/2015		Contributions		(35,000.00)
Total Amount				(25,625.32)
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2015		Income Tax Expense for period before allocations		10,571.70
30/06/2015		Contributions tax		(5,250.00)
Total Amount				5,321.70
Fund Rate or Return Calculation				
Total profit for period (excluding Super Surcharge)				1,375.72
Less amounts excluded from fund rate calculation:				
Total exclusion				
Profit after exclusion				1,375.72
Total member opening balance				875,992.39
Fund Rate (Profit after exclusion/Total member opening balance)				0.16
Chow, Chui Yi (No 1)				
Preserved				
<u>Members Balance</u>				
01/07/2014		Opening balance - Preserved	875,469.67	875,469.67
01/07/2014	501/001	Opening Balance - Preserved/Taxable	197,321.25	197,321.25
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	25,844.61	25,844.61
01/07/2014	501/002	Opening Balance - Preserved/Tax Free	176.32	176.32
23/03/2015	501/016	Member/Personal Contributions - Preserved	9,000.00	2,441.10
25/03/2015	501/016	Member/Personal Contributions - Preserved	10,000.00	2,657.53
09/04/2015	501/016	Member/Personal Contributions - Preserved	6,000.00	1,347.95
26/06/2015	501/016	Member/Personal Contributions - Preserved	10,000.00	109.59
01/07/2014	501/016	Member/Personal Contributions - Preserved	(176.32)	(176.32)
01/07/2014	501/016	Member/Personal Contributions - Preserved	(25,000.00)	(25,000.00)
01/07/2014	501/031	Share of Profit/(Loss) - Preserved/Taxable	(160,885.13)	(160,885.13)
23/03/2015	501/051	Contributions Tax - Preserved	(1,350.00)	(366.16)

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25/03/2015	501/051	Contributions Tax - Preserved	(1,500.00)	(398.63)
09/04/2015	501/051	Contributions Tax - Preserved	(900.00)	(202.19)
26/06/2015	501/051	Contributions Tax - Preserved	(1,500.00)	(16.44)
01/07/2014	501/051	Contributions Tax - Preserved	3,750.00	3,750.00
01/07/2014	501/053	Income Tax - Preserved/Taxable	5,252.55	5,252.55
01/07/2014	501/161	Internal Transfers In - Preserved/Taxable	(20,438.67)	(20,438.67)
01/07/2014	501/162	Internal Transfers In - Preserved/Tax Free	(25,844.61)	(25,844.61)
Total Amount - Preserved (Weighted)				881,042.42
Member Allocations				
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	(25,610.13)	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,318.54)	
30/06/2015	501/031	Members share of profit/(loss) - Preserved/Taxable	(15.19)	
30/06/2015	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3.16)	
Closing Balance - Preserved			874,272.65	
Unrestricted Non Preserved				
Members Balance				
01/07/2014		Opening balance - Unres Non Pres	522.72	522.72
Total Amount - Unres Non Pres (Weighted)				522.72
Closing Balance - Unrestricted Non Pres			522.72	
01/07/2014	502/001	Opening Balance - Preserved/Taxable	(20,438.67)	(20,438.67)
01/07/2014	502/002	Opening Balance - Preserved/Tax Free	(25,844.61)	(25,844.61)
01/07/2014	502/171	Internal Transfers Out - Preserved/Taxable	20,438.67	20,438.67
01/07/2014	502/172	Internal Transfers Out - Preserved/Tax Free	25,844.61	25,844.61
BAS Instalment Income Reconciliation (Label T1)				
30/06/2015		Capital Gains		4,059.00
30/06/2015		Gross Rent		13,500.00
30/06/2015		Gross Interest		4,537.00
30/06/2015		Dividends		26,275.00
30/06/2015		Gross Foreign Income		187.00
30/06/2015		Member Contributions		35,000.00
30/06/2015		Trust Distributions		1,002.00
30/06/2015		Other Income		40.00
Total Amount				84,600.00

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MCS Reconciliation				
Chow, Chui Yi (No 1)				
<u>Personal Contributed amount</u>				
25/03/2015	501/016	Member/Personal Contributions - Preserved		10,000.00
23/03/2015	501/016	Member/Personal Contributions - Preserved		9,000.00
26/06/2015	501/016	Member/Personal Contributions - Preserved		10,000.00
09/04/2015	501/016	Member/Personal Contributions - Preserved		6,000.00
		Total Amount		35,000.00
		All Contributions received for the current year		35,000.00
		Closing Account Balance		874,795.37