

**CHOW'S FAMILY SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2016**  
Created by LSMITH on Friday 19 May, 2017 @ 09:21:09

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2016	772/001	18 Trevanna Avenue, Russell Island (Market Value Date: 30/06/2016, Code: CHOW0001)	16,000.00	(3,470.01)
30/06/2016	772/002	51 Aquamarine Avenue, Russell Island (Market Value Date: 30/06/2016, Code: CHOW0002)	25,000.00	(5,470.01)
30/06/2016	776/001	Commonwealth Bank of Australia (Market Value Date: 30/06/2016, Code: CBA)	74.37	(12,967.07)
30/06/2016	776/002	Suncorp Group Limited (Market Value Date: 30/06/2016, Code: SUN)	12.18	(3,435.36)
30/06/2016	776/003	Telstra Corporation Limited (Market Value Date: 30/06/2016, Code: TLS)	5.56	(1,335.16)
30/06/2016	776/007	Infomedia Ltd (Market Value Date: 30/06/2016, Code: IFM)	0.58	(1,858.46)
30/06/2016	776/008	Bank of Queensland Limited (Market Value Date: 30/06/2016, Code: BOQ)	10.59	(6,288.01)
30/06/2016	776/009	Billabong International Limited (Market Value Date: 30/06/2016, Code: BBG)	1.21	(574.42)
30/06/2016	776/010	ANZ Banking Group Limited (Market Value Date: 30/06/2016, Code: ANZ)	24.12	(12,552.88)
30/06/2016	776/012	BHP Billiton Limited (Market Value Date: 30/06/2016, Code: BHP)	18.65	(27,627.60)
30/06/2016	776/015	South32 Limited - Ordinary Fully Paid (Market Value Date: 30/06/2016, Code: S32)	1.54	(822.25)
30/06/2016	782/002	Westfield Corporation - Stapled Securities (Market Value Date: 30/06/2016, Code: WFD)	10.65	914.94
30/06/2016	782/004	Transurban Group - Stapled Securities (Market Value Date: 30/06/2016, Code: TCL)	11.99	12,179.48
30/06/2016	782/006	Scentre Group - Stapled Securities Deferred Settlement (Market Value Date: 30/06/2016, Code: SCG)	4.92	1,515.15
		<b>Total Amount</b>		<b>(61,791.66)</b>
<b>Calculation of permanent difference on revaluation</b>				
30/06/2016	772/001	18 Trevanna Avenue, Russell Island - No CGT asset		
30/06/2016	772/001	- Market Value	16,000.00	
30/06/2016	772/001	- Less Carrying Value	19,470.01	
30/06/2016	772/001	- Permanent Difference		(3,470.01)
30/06/2016	772/002	51 Aquamarine Avenue, Russell Island - No CGT asset		
30/06/2016	772/002	- Market Value	25,000.00	
30/06/2016	772/002	- Less Carrying Value	30,470.01	
30/06/2016	772/002	- Permanent Difference		(5,470.01)
30/06/2016	776/001	Commonwealth Bank of Australia - No CGT asset		
30/06/2016	776/001	- Market Value	100,771.35	
30/06/2016	776/001	- Less Carrying Value	113,738.42	
30/06/2016	776/001	- Permanent Difference		(12,967.07)
30/06/2016	776/002	Suncorp Group Limited - No CGT asset		
30/06/2016	776/002	- Market Value	35,273.28	
30/06/2016	776/002	- Less Carrying Value	38,708.64	
30/06/2016	776/002	- Permanent Difference		(3,435.36)

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30/06/2016	776/003	Telstra Corporation Limited - No CGT asset		
30/06/2016	776/003	- Market Value	12,799.12	
30/06/2016	776/003	- Less Carrying Value	14,134.28	
30/06/2016	776/003	- Permanent Difference		(1,335.16)
30/06/2016	776/007	Infomedia Ltd - No CGT asset		
30/06/2016	776/007	- Market Value	1,791.04	
30/06/2016	776/007	- Less Carrying Value	3,649.50	
30/06/2016	776/007	- Permanent Difference		(1,858.46)
30/06/2016	776/008	Bank of Queensland Limited - No CGT asset		
30/06/2016	776/008	- Market Value	31,166.37	
30/06/2016	776/008	- Less Carrying Value	37,454.38	
30/06/2016	776/008	- Permanent Difference		(6,288.01)
30/06/2016	776/009	Billabong International Limited - No CGT asset		
30/06/2016	776/009	- Market Value	417.45	
30/06/2016	776/009	- Less Carrying Value	991.87	
30/06/2016	776/009	- Permanent Difference		(574.42)
30/06/2016	776/010	ANZ Banking Group Limited - No CGT asset		
30/06/2016	776/010	- Market Value	38,399.04	
30/06/2016	776/010	- Less Carrying Value	50,951.92	
30/06/2016	776/010	- Permanent Difference		(12,552.88)
30/06/2016	776/011	Toll Holdings Limited - No CGT asset		
30/06/2016	776/011	- Market Value	0.00	
30/06/2016	776/011	- Less Carrying Value	0.00	
30/06/2016	776/012	BHP Billiton Limited - No CGT asset		
30/06/2016	776/012	- Market Value	61,339.85	
30/06/2016	776/012	- Less Carrying Value	88,967.45	
30/06/2016	776/012	- Permanent Difference		(27,627.60)
30/06/2016	776/015	South32 Limited - Ordinary Fully Paid - No CGT asset		
30/06/2016	776/015	- Market Value	5,065.06	
30/06/2016	776/015	- Less Carrying Value	5,887.31	
30/06/2016	776/015	- Permanent Difference		(822.25)
30/06/2016	782/002	Westfield Corporation - Stapled Securities - No CGT asset		
30/06/2016	782/002	- Market Value	6,368.70	
30/06/2016	782/002	- Less Carrying Value	5,453.76	
30/06/2016	782/002	- Permanent Difference		914.94
30/06/2016	782/004	Transurban Group - Stapled Securities - No CGT asset		
30/06/2016	782/004	- Market Value	54,866.24	
30/06/2016	782/004	- Less Carrying Value	42,686.76	
30/06/2016	782/004	- Permanent Difference		12,179.48
30/06/2016	782/005	Westfield Retail Trust - Stapled Securities - No CGT asset		
30/06/2016	782/005	- Market Value	0.00	
30/06/2016	782/005	- Less Carrying Value	0.00	
30/06/2016	782/006	Scentre Group - Stapled Securities Deferred Settlement - No CGT asset		
30/06/2016	782/006	- Market Value	6,371.40	
30/06/2016	782/006	- Less Carrying Value	4,856.25	
30/06/2016	782/006	- Permanent Difference		1,515.15

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Total Amount</b>				<b>(61,791.66)</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2016	238/002	Westfield Corporation - Stapled Securities		16.38
30/06/2016	238/004	Transurban Group - Stapled Securities		977.97
<b>Total Amount</b>				<b>994.35</b>

**Calculation of permanent differences**

29/02/2016	238/002	Westfield Corporation - Stapled Securities - Cap Dist		2.21
29/02/2016	238/007	Scentre Group - Stapled Securities Deferred Settlement - Cap Dist		(59.13)
30/06/2016	330	Suncorp Group Limited (776/002) - Non Tax Revn		(3,435.36)
30/06/2016	330	Telstra Corporation Limited (776/003) - Non Tax Revn		(1,335.16)
30/06/2016	330	Infomedia Ltd (776/007) - Non Tax Revn		(1,858.46)
30/06/2016	330	Bank of Queensland Limited (776/008) - Non Tax Revn		(6,288.01)
30/06/2016	330	Billabong International Limited (776/009) - Non Tax Revn		(574.42)
30/06/2016	330	ANZ Banking Group Limited (776/010) - Non Tax Revn		(12,552.88)
30/06/2016	330	BHP Billiton Limited (776/012) - Non Tax Revn		(27,627.60)
30/06/2016	330	18 Trevanna Avenue, Russell Island (772/001) - Non Tax Revn		(3,470.01)
30/06/2016	330	South32 Limited - Ordinary Fully Paid (776/015) - Non Tax Revn		(822.25)
30/06/2016	330	Westfield Corporation - Stapled Securities (782/002) - Non Tax Revn		914.94
30/06/2016	330	Transurban Group - Stapled Securities (782/004) - Non Tax Revn		12,179.48
30/06/2016	330	Scentre Group - Stapled Securities Deferred Settlement (782/006) - Non Tax Revn		1,515.15
30/06/2016	330	51 Aquamarine Avenue, Russell Island (772/002) - Non Tax Revn		(5,470.01)
30/06/2016	330	Commonwealth Bank of Australia (776/001) - Non Tax Revn		(12,967.07)
30/06/2016		Capital Gains Discount		43.00
30/06/2016	485	Foreign credits		(22.57)
30/06/2016	485	Imputed credits		(7,327.27)
<b>Total Amount</b>				<b>(69,155.42)</b>

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

General Expense Calculation

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<b>Non-Deductible General Expense Percentage (Manual)</b>		<b>0.000%</b>
<u>Investment Expense Calculation</u>				
		<b>Non-Deductible Investment Expense Percentage (Manual)</b>		<b>0.000%</b>
<b>Calculation of Net Capital Gains</b>				
<u>Discounted Gains</u>				
29/02/2016	238/002	Westfield Corporation - Stapled Securities (Discounted method)	24.16	24.16
29/02/2016	238/007	Scentre Group - Stapled Securities Deferred Settlement (Discounted method)	104.58	104.58
		<b>Total Amount - Discounted Gains</b>		<b>129.00</b>
<u>Other Items</u>				
30/06/2016		Capital Gains Discount		(43.00)
		<b>Total Amount - Other Items</b>		<b>(43.00)</b>
		<b>Total Net Capital Gain</b>		<b>86.00</b>
 <b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		942.90
		Less Permanent Differences		(69,155.42)
		Less Timing Differences		994.35
		<b>Taxable income for period</b>		<b>69,104.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		10,365.60
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>10,365.60</b>
		Total Income Tax Payable		10,365.60
		Less Total Imputed Credits Used		7,327.27
		Less Total Foreign Credits Used		22.57
		Less Total Instalments paid		2,055.00
		<b>Income Tax Payable</b>		<b>960.76</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>1,219.76</b>

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Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		<u>Income Tax Expense Reconciliation</u>		
		Income Tax Expense (Taxable Income @ taxrate)		10,365.60
		Less credits treated as permanent differences		
		- Imputed Credits		7,327.27
		- Foreign Credits		22.57
		<b>Income Tax Expense</b>		<b>3,015.76</b>
<b>Profit/(Loss) and Tax Allocations to Members</b>				
The first amount column shows the actual value of the transaction				
and the second amount column shows the weighted value of the transaction				
<u>Members Weighted Amounts</u>				
30/06/2016	501	Chow, Chui Yi (No 1) - Preserved		874,746.41
30/06/2016	501	Chow, Chui Yi (No 1) - Unres Non Pres		522.72
		<b>Total Amount</b>		<b>875,269.13</b>
<u>Profit/(Loss) Available for Allocation to Members</u>				
30/06/2016		Imputed credits treated as a permanent difference		7,327.27
30/06/2016		Foreign credits treated as a permanent difference		22.57
30/06/2016		Profit/(Loss) for period before allocations		942.90
30/06/2016		Contributions		(34,829.65)
		<b>Total Amount</b>		<b>(26,536.91)</b>
<u>Income Tax Expense Available for Allocation to Members</u>				
30/06/2016		Income Tax Expense for period before allocations		10,365.60
30/06/2016		Contributions tax		(5,224.45)
		<b>Total Amount</b>		<b>5,141.15</b>
<b>Fund Rate or Return Calculation</b>				
		<b>Total profit for period (excluding Super Surcharge)</b>		<b>942.90</b>
		Less amounts excluded from fund rate calculation:		
		<b>Total exclusion</b>		
		<b>Profit after exclusion</b>		<b>942.90</b>
		<b>Total member opening balance</b>		<b>874,795.37</b>
		<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>		<b>0.11</b>

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<b>Chow, Chui Yi (No 1)</b>				
<b>Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Preserved	874,272.65	874,272.65
01/07/2015	501/001	Opening Balance - Preserved/Taxable	(1,197.02)	(1,197.02)
15/06/2016	501/016	Member/Personal Contributions - Preserved	5,000.00	204.92
20/06/2016	501/016	Member/Personal Contributions - Preserved	4,000.00	109.29
22/06/2016	501/016	Member/Personal Contributions - Preserved	5,000.00	109.29
24/06/2016	501/016	Member/Personal Contributions - Preserved	4,000.00	65.57
27/06/2016	501/016	Member/Personal Contributions - Preserved	5,000.00	40.98
28/06/2016	501/016	Member/Personal Contributions - Preserved	5,000.00	27.32
30/06/2016	501/016	Member/Personal Contributions - Preserved	5,000.00	
30/06/2016	501/016	Member/Personal Contributions - Preserved	1,045.00	
30/06/2016	501/016	Member/Personal Contributions - Preserved	784.65	
01/07/2015	501/016	Member/Personal Contributions - Preserved	(35,000.00)	(35,000.00)
01/07/2015	501/031	Share of Profit/(Loss) - Preserved/Taxable	25,625.32	25,625.32
15/06/2016	501/051	Contributions Tax - Preserved	(750.00)	(30.74)
20/06/2016	501/051	Contributions Tax - Preserved	(600.00)	(16.39)
22/06/2016	501/051	Contributions Tax - Preserved	(750.00)	(16.39)
24/06/2016	501/051	Contributions Tax - Preserved	(600.00)	(9.84)
27/06/2016	501/051	Contributions Tax - Preserved	(750.00)	(6.15)
28/06/2016	501/051	Contributions Tax - Preserved	(750.00)	(4.10)
30/06/2016	501/051	Contributions Tax - Preserved	(750.00)	
30/06/2016	501/051	Contributions Tax - Preserved	(156.75)	
30/06/2016	501/051	Contributions Tax - Preserved	(117.70)	
01/07/2015	501/051	Contributions Tax - Preserved	5,250.00	5,250.00
01/07/2015	501/053	Income Tax - Preserved/Taxable	5,321.70	5,321.70
<b>Total Amount - Preserved (Weighted)</b>				<b>874,746.41</b>
<u>Member Allocations</u>				
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(26,521.06)	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(5,138.08)	
30/06/2016	501/031	Members share of profit/(loss) - Preserved/Taxable	(15.85)	
30/06/2016	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(3.07)	
<b>Closing Balance - Preserved</b>			<b>872,199.79</b>	
<b>Unrestricted Non Preserved</b>				
<u>Members Balance</u>				
01/07/2015		Opening balance - Unres Non Pres	522.72	522.72
<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>522.72</b>

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**Closing Balance - Unrestricted Non Pres** **522.72**

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

30/06/2016		Capital Gains		86.00
30/06/2016		Gross Rent		14,820.00
30/06/2016		Gross Interest		4,484.00
30/06/2016		Dividends		24,030.00
30/06/2016		Gross Foreign Income		224.00
30/06/2016		Member Contributions		34,830.00
30/06/2016		Trust Distributions		1,396.00
30/06/2016		Other Income		76.00
		<b>Total Amount</b>		<b>79,946.00</b>

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

Personal Contributed amount

27/06/2016	501/016	Member/Personal Contributions - Preserved		5,000.00
30/06/2016	501/016	Member/Personal Contributions - Preserved		784.65
30/06/2016	501/016	Member/Personal Contributions - Preserved		1,045.00
28/06/2016	501/016	Member/Personal Contributions - Preserved		5,000.00
30/06/2016	501/016	Member/Personal Contributions - Preserved		5,000.00
24/06/2016	501/016	Member/Personal Contributions - Preserved		4,000.00
22/06/2016	501/016	Member/Personal Contributions - Preserved		5,000.00
20/06/2016	501/016	Member/Personal Contributions - Preserved		4,000.00
15/06/2016	501/016	Member/Personal Contributions - Preserved		5,000.00
		<b>Total Amount</b>		<b>34,829.65</b>
		All Contributions received for the current year		34,829.65
		Closing Account Balance		872,722.51