

## Assessable income

Australian income			
Interest	Interest		
	Interest exempt from NRWT		
	<b>Total interest</b>		
Dividends	Unfranked	108.00	
	Unfranked CFI	<b>108.00</b>	
	Franked	17,187.26	
	Franking credits	7,365.98	
	<b>Total dividends</b>	<b>24,661.24</b>	
Trust income	Franked distributions		
	Franking credits		
	<b>Gross franked distributions</b>		
	Other trust income <sup>(a)</sup>		
	<b>Total trust income</b>	<b>24,661.24</b>	
<b>Total Australian income</b>			<b>24,661.24</b>
Foreign income			
Other	Other foreign source income		
<b>Total foreign income</b>			
<b>Net capital gain <sup>(b)</sup></b>		<b>923.26</b>	
<b>Total assessable income</b>			<b>25,584.50</b>

(a) Share of net income from trusts (excluding gross franked distributions, foreign income, capital gains, and non-assessable amounts). For more details, refer to the 'Trust income' section of the Income transactions report.

(b) For more details, refer to the 'Summary of CGT gains/losses' section of the Realised CGT report.

## Deductions

There were no deductions recorded in this period.

## Tax offsets, credits and NCMI

## Tax offsets, credits and NCMI continued

Franking credits	Franking credits	7,365.98
Dividends	Less franking credits denied	7,365.98
<b>Total franking credits</b>		<b>7,365.98</b>

## Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods				CGT exempt gain/loss \$	
										Discounted gain (b) \$	Indexed gain \$	Other gain \$	CGT gain (c) \$		CGT loss \$
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO RIGHTS - APPLICATIONS CLOSE 15-AUG-2022 DEFERRED															
<b>ANZR</b>															
	Unknown	21/07/2022	08/08/2022	6	Unknown (d)	Unknown	NA	23.30	NA	NA	NA	NA	NA	NA	NA
	17/12/2008	21/07/2022	08/08/2022	164	-	-	NA	636.92	636.92	424.61	NA	NA	424.61	NA	NA
	20/01/2009	21/07/2022	08/08/2022	82	-	-	NA	318.46	318.46	212.31	NA	NA	212.31	NA	NA
	13/07/2009	21/07/2022	08/08/2022	69	-	-	NA	267.97	267.97	178.65	NA	NA	178.65	NA	NA
	16/06/2022	21/07/2022	08/08/2022	33	-	-	NA	128.16	128.16	NA	NA	NA	128.16	NA	NA
<b>ANZR totals</b>				<b>354</b>	<b>- (d)</b>	<b>-</b>	<b>NA</b>	<b>1,374.81</b>	<b>1,351.51</b>	<b>815.57</b>	<b>NA</b>	<b>128.16</b>	<b>943.73</b>	<b>NA</b>	<b>NA</b>
ONEMARKET LIMITED FPO - DELISTED FROM ASX 02/12/2019 STALE PRICE APPLIED															
<b>OMN</b>															
	07/06/2018	31/05/2018	31/05/2023	102	20.47	20.47	NA	-	-	NA	NA	NA	NA	-20.47	NA
<b>OMN totals</b>				<b>102</b>	<b>20.47</b>	<b>20.47</b>	<b>NA</b>	<b>-</b>	<b>-</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>-20.47</b>	<b>NA</b>
<b>Disposals of CGT asset totals</b>					<b>20.47 (d)</b>	<b>20.47</b>	<b>NA</b>	<b>1,374.81</b>	<b>1,351.51</b>	<b>815.57</b>	<b>NA</b>	<b>128.16</b>	<b>943.73</b>	<b>-20.47</b>	<b>NA</b>

(a) Variances between Adjusted cost and Actual cost

Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.

(b) Gains calculated using discounted method

The capital gain calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.

(c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses. The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio. NA is shown if a calculation method is not applicable.

(d) CGT gain/loss accuracy

The cost base is unknown for all or part of this disposal. Therefore the CGT gain/loss cannot be reported with accuracy.

## Trust CGT distributions

There were no trust CGT distributions within the period.

### Summary of CGT gains/losses

	Total	Discounted	Indexed	Other
	\$	\$	\$	\$
Losses available to offset				
Carried forward from prior years	-	-	-	-
Current year losses	-20.47	-	-	-
<b>Total</b>	<b>-20.47</b>			
CGT gains				
Disposals of CGT assets	1,351.51	1,223.35	-	128.16
Trust CGT distributions	-	-	-	-
<b>CGT gain before losses applied</b>	<b>1,351.51</b>	<b>1,223.35</b>		<b>128.16</b>
Losses applied	-20.47	-	-	-20.47
<b>CGT gain after losses applied</b>	<b>1,331.04</b>	<b>1,223.35</b>		<b>107.69</b>
Discount applied <sup>(a)</sup>	-407.78	-407.78	N/A	N/A
<b>Net capital gain</b>	<b>923.26 <sup>(b)</sup></b>	<b>815.57</b>		<b>107.69</b>

(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.

(b) The cost base is unknown for one or more disposals within the period. Therefore the net capital gain or loss cannot be reported with accuracy.

**Income transactions<sup>(a)</sup>**

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits	Aust taxes	Foreign taxes withheld	Expenses	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Dividends</b>																
<b>BHP GROUP LIMITED FPO</b>																
BHP	22/09/2022	-	-	1,658.70	710.87	-	-	-	-	1,658.70 <sup>(b)</sup>	-	-	-	1,658.70	-	-
	30/03/2023	-	-	886.36	379.87	-	-	-	-	886.36 <sup>(b)</sup>	-	-	-	886.36	-	-
<b>BHP totals</b>		-	-	2,545.06	1,090.74	-	-	-	-	2,545.06	-	-	-	2,545.06	-	-
<b>COMMONWEALTH BANK OF AUSTRALIA FPO</b>																
CBA	29/09/2022	-	-	399.00	171.00	-	-	-	-	399.00 <sup>(b)</sup>	-	-	-	399.00	-	-
	30/03/2023	-	-	399.00	171.00	-	-	-	-	399.00 <sup>(b)</sup>	-	-	-	399.00	-	-
<b>CBA totals</b>		-	-	798.00	342.00	-	-	-	-	798.00	-	-	-	798.00	-	-
<b>ENDEAVOUR GROUP LIMITED FPO</b>																
EDV	16/09/2022	-	-	77.00	33.00	-	-	-	-	77.00 <sup>(b)</sup>	-	-	-	77.00	-	-
	20/03/2023	-	-	143.00	61.29	-	-	-	-	143.00 <sup>(b)</sup>	-	-	-	143.00	-	-
<b>EDV totals</b>		-	-	220.00	94.29	-	-	-	-	220.00	-	-	-	220.00	-	-
<b>FORTESCUE METALS GROUP LTD FPO</b>																
FMG	29/09/2022	-	-	1,748.45	749.34	-	-	-	-	1,748.45 <sup>(b)</sup>	-	-	-	1,748.45	-	-
	29/03/2023	-	-	1,196.25	512.68	-	-	-	-	1,196.25 <sup>(b)</sup>	-	-	-	1,196.25	-	-
<b>FMG totals</b>		-	-	2,944.70	1,262.02	-	-	-	-	2,944.70	-	-	-	2,944.70	-	-
<b>HARVEY NORMAN HOLDINGS LIMITED FPO</b>																
HVN	14/11/2022	-	-	350.00	150.00	-	-	-	-	350.00 <sup>(b)</sup>	-	-	-	350.00	-	-
	01/05/2023	-	-	260.00	111.43	-	-	-	-	260.00 <sup>(b)</sup>	-	-	-	260.00	-	-
<b>HVN totals</b>		-	-	610.00	261.43	-	-	-	-	610.00	-	-	-	610.00	-	-
<b>JB HI-FI LIMITED FPO</b>																
JBH	09/09/2022	-	-	1,530.00	655.71	-	-	-	-	1,530.00 <sup>(b)</sup>	-	-	-	1,530.00	-	-
	10/03/2023	-	-	1,970.00	844.29	-	-	-	-	1,970.00 <sup>(b)</sup>	-	-	-	1,970.00	-	-
<b>JBH totals</b>		-	-	3,500.00	1,500.00	-	-	-	-	3,500.00	-	-	-	3,500.00	-	-
<b>MACQUARIE GROUP LIMITED FPO</b>																
MQG	13/12/2022	-	108.00	72.00	30.86	-	-	-	-	180.00 <sup>(b)</sup>	-	-	-	180.00	-	-
<b>MQG totals</b>		-	108.00	72.00	30.86	-	-	-	-	180.00	-	-	-	180.00	-	-
<b>RIO TINTO LIMITED FPO</b>																
RIO	22/09/2022	-	-	433.58	185.82	-	-	-	-	433.58 <sup>(b)</sup>	-	-	-	433.58	-	-
	20/04/2023	-	-	368.93	158.11	-	-	-	-	368.93 <sup>(b)</sup>	-	-	-	368.93	-	-

**Income transactions<sup>(a)</sup> continued**

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits	Aust taxes	Foreign taxes withheld	Expenses	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Dividends</b>																
<b>RIO totals</b>		-	-	802.51	343.93	-	-	-	-	802.51	-	-	-	802.51	-	-
SCENTRE GROUP STAPLED SECURITIES - LIMITED																
SCG_LTD	28/02/2023	-	-	122.48	52.49	-	-	-	-	122.48 <sup>(b)</sup>	-	-	-	122.48	-	-
<b>SCG_LTD totals</b>		-	-	122.48	52.49	-	-	-	-	122.48	-	-	-	122.48	-	-
TELSTRA GROUP LIMITED FPO																
TLS	21/09/2022	-	-	1,874.25	803.25	-	-	-	-	1,874.25 <sup>(b)</sup>	-	-	-	1,874.25	-	-
	31/03/2023	-	-	1,874.25	803.25	-	-	-	-	1,874.25 <sup>(b)</sup>	-	-	-	1,874.25	-	-
<b>TLS totals</b>		-	-	3,748.50	1,606.50	-	-	-	-	3,748.50	-	-	-	3,748.50	-	-
WOODSIDE ENERGY GROUP LTD FPO																
WDS	06/10/2022	-	-	187.15	80.21	-	-	-	-	187.15 <sup>(b)</sup>	-	-	-	187.15	-	-
	05/04/2023	-	-	252.06	108.03	-	-	-	-	252.06 <sup>(b)</sup>	-	-	-	252.06	-	-
<b>WDS totals</b>		-	-	439.21	188.24	-	-	-	-	439.21	-	-	-	439.21	-	-
WESFARMERS LIMITED FPO																
WES	06/10/2022	-	-	210.00	90.00	-	-	-	-	210.00 <sup>(b)</sup>	-	-	-	210.00	-	-
	28/03/2023	-	-	184.80	79.20	-	-	-	-	184.80 <sup>(b)</sup>	-	-	-	184.80	-	-
<b>WES totals</b>		-	-	394.80	169.20	-	-	-	-	394.80	-	-	-	394.80	-	-
WOOLWORTHS GROUP LIMITED FPO																
WOW	27/09/2022	-	-	530.00	227.14	-	-	-	-	530.00 <sup>(b)</sup>	-	-	-	530.00	-	-
	13/04/2023	-	-	460.00	197.14	-	-	-	-	460.00 <sup>(b)</sup>	-	-	-	460.00	-	-
<b>WOW totals</b>		-	-	990.00	424.28	-	-	-	-	990.00	-	-	-	990.00	-	-
<b>Totals</b>		-	108.00	17,187.26	7,365.98	-	-	-	-	17,295.26	-	-	-	17,295.26	-	-
<b>Income transaction totals</b>		-	108.00	17,187.26	7,365.98	-	-	-	-	17,295.26	-	-	-	17,295.26	-	-

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more details about each column, refer to the corresponding sub-section under the Income - additional information section.

(b) These income amounts are yet to be confirmed.



**Non-CGT gains/losses**

There were no non-CGT gains/losses within the period.

**Income transactions - additional information**

**Unfranked amounts - Unfranked CFI income component**

	Tax date	Total Unfranked	Unfranked Non CFI	Unfranked CFI
MQG	13/12/2022	\$ 108.00	\$ -	\$ 108.00
MQG totals		108.00	-	108.00
<b>Totals</b>		<b>108.00</b>	<b>-</b>	<b>108.00</b>

**Capital Withholding tax**

Asset	Transaction Date	Capital withholding tax
<b>Totals</b>		-

**NCMI**

There were no amounts recorded in this period.

**Income summary <sup>(a)</sup>**

	Interest	Unfranked	Franked	Franking credits	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross excl franking credits	Aust Foreign taxes	Foreign Expenses withheld	Cash	DRP	To be received
Income transactions	\$ -	\$ 108.00	\$ 17,187.26	\$ 7,365.98	\$ -	\$ -	\$ -	\$ -	\$ 17,295.26	\$ -	\$ -	\$ 17,295.26	\$ -	\$ -
Dividends	-	108.00	17,187.26	7,365.98	-	-	-	-	17,295.26	-	-	17,295.26	-	-
<b>Totals</b>	<b>-</b>	<b>108.00</b>	<b>17,187.26</b>	<b>7,365.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,295.26</b>	<b>-</b>	<b>-</b>	<b>17,295.26</b>	<b>-</b>	<b>-</b>
<b>Totals for all income</b>	<b>-</b>	<b>108.00</b>	<b>17,187.26</b>	<b>7,365.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,295.26</b>	<b>-</b>	<b>-</b>	<b>17,295.26</b>	<b>-</b>	<b>-</b>



(a) The income disclosed in this report is recognised on a tax-derivation basis. For more details, refer to the corresponding section of the Income transactions report.

# Important notices

## General notices

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"Financial Products" means those products as described in Chapter 7 of the Corporations Act 2001 which are traded on the Australian Stock Exchange and includes securities, options, warrants and exchange traded funds. It does not include contracts for difference or managed funds.

## Taxation

### Actual Cost Details Not Supplied

Please note that where the Actual Cost details for a capital gains tax asset have not been supplied, the report may not correctly reflect the portfolio's financial position. Reports such as the Realised Report, the Unrealised Report and the Portfolio Valuation will need to be reassessed taking into account the missing cost information.

### CGT for Exchange Traded Options (ETOs)

When the writer grants an option, the premium received represents a capital gain pursuant to CGT Event D2 (except if the writer is the company granting the options over its own shares or debentures or by the trustee of a unit trust over its own units or debentures). Also, there is no discount on capital gain pursuant to CGT Event D2 (applicable to any entity). Where there is a capital gain on the granting of an option pursuant to CGT Event D2, the premium received is displayed as a negative value under the actual cost and adjusted cost columns in the Realised Report. Should the option subsequently be exercised, the capital gain that the grantor would otherwise have made from writing the option under CGT Event D2 mentioned above is disregarded. The premium however, will be recognised when calculating the subsequent disposal of the underlying shares CGT Event A1 either as:

- a reduction in the cost base of the underlying asset in the case of a put option; or
- part of the capital proceeds in the case of a call option upon disposal of the shares by the grantor.

Accordingly, an amended assessment from the Australian Taxation Office may need to be requested for the prior year to reduce the CGT event D2 capital gain that arose in the prior year.

In relation to the options, the unrealised CGT report covers possible CGT consequences that may eventuate if the options are traded on an active market or the options are closed out.

### Company Options and Rights on Pre CGT Assets

Holders of rights or options issued in respect of pre-CGT securities, who take up their entitlement to purchase the underlying security, should ensure that in addition to the consideration paid for this security, the cost base of the underlying security also includes the market value of the right or option at the exercise date. The automated system for rights and options will only include the consideration paid to acquire the security in its cost base.

### Corporate Shareholders and Share Buybacks

Corporate shareholders i.e. companies who make a CGT loss as a result of a share buyback may have that loss denied or reduced as a result of section 159GZZZQ of the Income Tax Assessment Act 1936. The automated system for input of share buybacks does not take into account this provision. Shareholders to whom this provision applies should obtain their own taxation advice.

### Income Declared but not Paid Report

An Income Declared but not Paid Report is available to show income that has been declared but not yet paid, as at a given date. For ASX-listed Financial Products, this is the distribution date. The ex-dividend amount is reflected in the Portfolio Valuation Report but not in the Income Details. Ex-dividend entitlement aspects will be reported in your portfolio. Only actual dividends received are in the Income Details Screen.

## Important notices continued

### Taxation

#### **Indexed cost base with tax deferred distributions**

When calculating the indexed cost base of units, the cost base needs to be indexed up until the date that a tax deferred distribution is received. The indexed cost base then needs to be reduced by the tax deferred distribution received and the adjusted indexed cost base is taken to be the 'new' cost base. Currently, upon disposal, the report applies indexation to the full acquisition cost and then adjusts the cost base for any tax deferred distributions. Please refer to the Tax Free and Tax Deferred Summary page for details of tax deferred distributions. Please note that only assets purchased at least 12 months prior to 21 September 1999 with tax deferred distributions will be affected.

#### **Instalment Warrants and Instalment Receipts**

With regard to instalment warrants and instalment receipts, the tax reports display the dividend and/or trust distribution of the underlying security only. The reports do not disclose any attaching options details or expenses and/or interest payments made by you in respect of these instruments.

As not all instalment instruments have the same structure or features, you should refer to the product disclosure statement, tax statements and documents directly received from the issuer of such instruments to assist in you calculating any other tax consequences or talk to your tax adviser.

#### **Section 115-45. CGT Discounting**

Users should be aware of the existence of section 115-45 which potentially denies the CGT discount concession upon the sale of shares in a company or interest in a trust where the taxpayer would not have been allowed CGT discounting on the majority of the CGT assets by cost and value in the company or trust had a CGT event happened to those assets.

#### **Stapled Securities**

Where the stapled security is made up of a CGT asset and a traditional income security, the report may not allocate the cost base and capital proceeds to each security of the stapled arrangement. In such cases, full allocation of the cost base and the capital proceeds is made to the traditional income security. Generally, each security of the stapled arrangement is treated separately for tax purposes and holders of these securities will need to seek their own taxation advice.

#### **Superannuation Funds - Assets held at 30/06/1988**

Assets held by superannuation funds at 30 June 1988 including those acquired before 19 September 1985 are subject to special transitional measures that mean the assets are deemed to have been acquired on 30 June 1988. For these assets, the capital gain or loss that is realised upon disposal may be impacted by the market value of the asset at 30 June 1988. The automated system for calculating capital gains tax will only take into account the cost of the asset, not the market value as at 30 June 1988. To override the cost base with the market value, the cost base for the parcels can be edited in the Transaction screen. Holders to whom these transitional measures apply should obtain their own taxation advice.

#### **Tax Free and Deferred Adjustments to Cost Base**

When calculating capital losses, tax free and tax deferred amounts will always be treated as a reduction in the reduced cost base. As not all tax free amounts should be treated as a reduction in the reduced cost base, holders should consult with their professional tax advisers to ensure the correct amounts are included in the reduced cost base.

When calculating capital gains, the system correctly does not reduce the cost base by the tax free amounts pursuant to section 104-70, despite showing both the tax deferred and tax free adjustments to the cost base in the summary which forms part of the Realised report.

#### **Taxation of Financial Arrangements (TOFA)**

The system does not currently take the TOFA rules (including the new TOFA 3&4 regime) into consideration in the preparation of the report. Users need to ascertain the taxation implications on their investments where the TOFA rules mandatorily apply or where a voluntary election has been made to apply the TOFA rules. Users need to seek independent taxation advice in relation to the application of the TOFA rules.

Click this link <https://www.cmcmarketsstockbroking.com.au/Manage/TaxTools> for more help