

Portfolio: 3320328 Nigel Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Income Summary

<u>Non Trust Income</u>		<u>Trust Income</u>	
Interest	0.46	Australian	Interest
Interest Exempt From NRWT	0.00	Interest Exempt From NRWT	0.00
Tax Withheld	0.00	Unfranked	0.00
Rental Income	0.00	Unfranked CFI	0.00
Non CGT Assets	0.00	Other Aust. Income	0.00
Short Trades	0.00	Total	0.00
		Franked	0.00
		Franking Credits	0.00
		TFN Withheld	0.00
<u>Dividends</u>			
Australian		Foreign	
Unfranked	28.80	Foreign Income	0.00
Unfranked CFI	153.32	Foreign Attributed CFC	0.00
Franked	1,248.99	Total	0.00
Franking Credits	535.27	Foreign Tax	0.00
Total	1,431.11		
Tax Withheld	0.00		
<u>Listed Investment Companies</u>			
LIC Attributable Amount	0.00		
LIC Deduction	0.00		

Tax Summary

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Income Summary

<u>Dividends</u>		<u>Trust Income</u>	
Foreign		CGT Distributions	
Foreign Income	0.00	Other Method	0.00
Foreign Tax	0.00	Indexed Gain	0.00
Aust. Franking Credits From NZ	0.00	Discounted Gain	0.00
Total	0.00	Concessional Gain (a)	0.00
NZ Franking Credits From NZ CO	0.00	Total	0.00
		NTAP Foreign Tax	0.00
		Tax Withheld On Foreign Resident Capital Gains	0.00
		Non Assessable Amounts	
		Tax Deferred (b)	0.00
		Tax Free/Exempt (b)	0.00
		Exempt Income (c)	0.00
		Non Assessable Non-Exempt (c)	0.00
		Other Non-Assessable Income (d)	0.00
		Total	0.00

Tax Summary

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Date: From 1 Jul 2017 Through 30 Jun 2018

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Income Summary

Total Trust Income	
Other Tax Offsets And Credits	
Early Stage Investor Tax Offsets	0.00
Early Stage Venture Capital Limited Partnership Tax Offset	0.00
Exploration Credits	0.00

The 'Income Summary' report shows the CGT distributions from listed and unlisted trusts for the reported period.
The overall capital gain/loss position (including disposals of CGT assets) is reported in the 'CGT Summary' report.

- (a) For attribution managed investment trusts (AMITs), this is the capital gains gross-up amount. For non-AMITs, it is the CGT concession amount.
 (b) These are the non-assessable amounts (excluding the CGT concession amount) of fixed trust distributions (other than attribution managed investment trusts).
 (c) These are the non-assessable amounts of the attributable income of attribution managed investment trusts, and non-fixed trust distributions.
 (d) This is the amount by which total pre- and post-AMMA actual payments of an attribution managed investment trust (AMIT) in respect of the income year exceed the total attributable income of the AMIT for the income year.

Portfolio: 3320328 Nigel Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

CGT Summary

Prior Year Losses	0.00				
Losses Generated In Period	(801.49)				
Total Losses Available to be Offset	(801.49)				
		Trust Distributions	Disposal of Assets	Pre Offset Gain	Losses Used to Offset
		0.00	0.00	0.00	0.00
		Indexed Gain	0.00	0.00	0.00
		Discounted Gain	213.26	213.26	(319.89)
Net Gain/Loss					(481.60)

Note the Discounted Gain has been grossed up before any Losses have been applied.

Portfolio: 3320328 Nigela Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Security	Tax Date	Purchase Date	Sale Date	Sale Quantity	Actual Cost	Adjusted Cost	Indexed Cost	Sale Amount	Gross Gain	Disc. Gain	Indexed Gain	Other Gain	Taxable CGT Gain	CGT Loss	Pre CGT Gain/Loss
ASX Listed															
ANZ															
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO															
	31/03/2016	31/03/2016	19/02/2018	30	723.15	723.15	723.15	832.52	109.37	72.91	0.00	109.37	72.91 *	0.00	0.00
	01/04/2016	01/04/2016	19/02/2018	30	709.95	709.95	709.95	832.52	122.57	81.71	0.00	122.57	81.71 *	0.00	0.00
	13/04/2017	13/04/2017	19/02/2018	40	1,305.15	1,305.15	1,305.15	1,110.02	0.00	0.00	0.00	0.00	0.00	(195.13)	0.00
				Total for ANZ:					231.94	154.62	0.00	231.94	154.62	(195.13)	0.00
CBA															
COMMONWEALTH BANK OF AUSTRALIA, FPO															
	11/05/2015	11/05/2015	19/02/2018	40	3,305.60	3,305.60	3,305.60	2,961.46	0.00	0.00	0.00	0.00	0.00	(344.14)	0.00
	25/08/2015	25/08/2015	19/02/2018	10	734.45	734.45	734.45	740.36	5.91	3.94	0.00	5.91	3.94 *	0.00	0.00
	21/09/2015	21/09/2015	19/02/2018	52	3,899.67	3,899.67	3,899.67	3,849.90	0.00	0.00	0.00	0.00	0.00	(49.77)	0.00
	21/03/2016	21/03/2016	19/02/2018	10	793.45	793.45	793.45	740.36	0.00	0.00	0.00	0.00	0.00	(53.09)	0.00
	30/06/2016	30/06/2016	19/02/2018	10	761.95	761.95	761.95	740.36	0.00	0.00	0.00	0.00	0.00	(21.59)	0.00
				Total for CBA:					5.91	3.94	0.00	5.91	3.94	(468.59)	0.00
CWN															
CROWN RESORTS LIMITED FPO															
	28/06/2016	28/06/2016	22/06/2018	60	744.45	744.45	744.45	804.23	59.78	39.85	0.00	59.78	39.85 *	0.00	0.00
	30/06/2016	30/06/2016	22/06/2018	60	781.95	781.95	781.95	804.23	22.28	14.85	0.00	22.28	14.85 *	0.00	0.00
				Total for CWN:					82.06	54.70	0.00	82.06	54.70	0.00	0.00
NAB															
NATIONAL AUSTRALIA BANK LIMITED FPO															
	18/01/2017	18/01/2017	19/02/2018	85	2,606.93	2,606.93	2,606.93	2,472.51	0.00	0.00	0.00	0.00	0.00	(134.42)	0.00
	05/07/2017	05/07/2017	19/02/2018	2	60.02	60.02	60.02	56.18	0.00	0.00	0.00	0.00	0.00	(1.84)	0.00
	13/12/2017	13/12/2017	19/02/2018	3	88.77	88.77	88.77	87.26	0.00	0.00	0.00	0.00	0.00	(1.51)	0.00
				Total for NAB:					0.00	0.00	0.00	0.00	0.00	(137.77)	0.00



Realised Report



Portfolio: 3320328 Nigel Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Security	Tax Date	Purchase Date	Sale Date	Sale Quantity	Actual Cost	Adjusted Cost	Indexed Cost	Sale Amount	Gross Gain	Disc. Gain	Indexed Gain	Other Gain	Taxable CGT Gain	CGT Loss	Pre CGT Gain/Loss
Total for Portfolio:															
					16,515.49	16,515.49	16,515.49	16,033.91	319.91	213.26	0.00	319.91	213.26	(801.49)	0.00

* The discounted method for Super Funds was used to calculate the realised gain/loss for these positions.

Portfolio: 3320328 Nigel Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Loss Offsetting Summary

Prior Year Losses	Losses Generated In Period	Total Losses Available to be Offset	
0.00	(801.49)	(801.49)	
Non Discounted Gain	Pre Offset Gain	Losses Used to Offset	After-Offset Gain
Indexed Gain	0.00	0.00	0.00
Discounted Gain	213.26	(319.89)	0.00
Net Gain:	(481.60)		0.00

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.

Note the pre offset Gain has been grossed up before any losses are applied.



Share Investing

Income Transactions Taxable



Portfolio: 3320328 Nigel Cross Pty Ltd <Cross Family Super Fund A/C>

Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Security	Tax Date	Income Amount	Tax Withheld	DRP Amount	Unfranked Amount	Interest Amount	Interest exempt from NRWT	Franked Amount	Other Aust. Assessable Income	Tax Free/ Exempt	Tax Deferred	Total CGT Gains	Foreign Income	Other non-assessable	Assessable non-receivable	Other Exp	Franking Credit	Foreign Income Tax Offsets
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Non Trust Income

+ANZCMT	ANZ CASH INVESTMENT ACCOUNT																		
	31/07/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	31/08/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29/09/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	31/10/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/11/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29/12/2017	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	31/01/2018	0.03	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	28/02/2018	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29/03/2018	0.05	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/04/2018	0.05	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	31/05/2018	0.05	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	29/06/2018	0.14	0.00	0.00	0.00	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total for +ANZCMT:	0.46	0.00	0.00	0.00	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ANN	ANSELL LIMITED FPO																	
	08/09/2017	11.99	0.00	0.00	0.00	11.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	08/03/2018	10.35	0.00	0.00	0.00	4.58	0.00	5.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total for ANN:	22.34	0.00	0.00	0.00	16.57	0.00	5.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ANZ	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO																	
	03/07/2017	80.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	18/12/2017	80.00	0.00	0.00	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total for ANZ:	160.00	0.00	0.00	0.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Security	Tax Date	Income Amount	Tax Withheld	DRP Amount	Unfranked Amount	Interest Amount	Interest exempt from NRVWT	Franked Amount	Other Aust. Assessable Income	Tax Free/ Exempt	Tax Deferred	Total CGT Gains	Foreign Income	Other non-assessable	Assessable non-receivable	Other Exp	Franking Credit	Foreign Income Tax Offsets	
Total for ANZ:		160.00	0.00	0.00	0.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.58	0.00	
CBA COMMONWEALTH BANK OF AUSTRALIA FPO																			
	29/09/2017	280.60	0.00	0.00	0.00	0.00	0.00	280.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.26	0.00*	
	28/03/2018	244.00	0.00	0.00	0.00	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.57	0.00*	
Total for CBA:		524.60	0.00	0.00	0.00	0.00	0.00	524.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224.83	0.00	
CSL CSL LIMITED FPO																			
	13/10/2017	45.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00*	
	13/04/2018	50.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00*	
Total for CSL:		96.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CWN CROWN RESORTS LIMITED FPO																			
	06/10/2017	36.00	0.00	0.00	0.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.26	0.00*	
	04/04/2018	36.00	0.00	0.00	0.00	0.00	0.00	21.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.26	0.00*	
Total for CWN:		72.00	0.00	0.00	0.00	0.00	0.00	43.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.52	0.00	
KGN KOGAN.COM LTD FPO																			
	13/03/2018	138.00	0.00	0.00	0.00	0.00	0.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.14	0.00*	
Total for KGN:		138.00	0.00	0.00	0.00	0.00	0.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.14	0.00	
MOG MACQUARIE GROUP LIMITED FPO																			
	03/07/2017	42.00	0.00	0.00	0.00	0.00	0.00	18.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.10	0.00*	
	13/12/2017	30.75	0.00	0.00	0.00	0.00	0.00	13.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.93	0.00*	
Total for MOG:		72.75	0.00	0.00	0.00	0.00	0.00	32.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.03	0.00	
NAB NATIONAL AUSTRALIA BANK LIMITED FPO																			
	05/07/2017	84.15	0.00	60.02	0.00	0.00	0.00	84.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.06	0.00	

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Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

Security	Tax Date	Income Amount	Tax Withheld	DRP Amount	Unfranked Amount	Interest exempt from NRWT	Other Aust. Assessable Income	Tax Free/ Exempt	Tax Total/ Deferred	CGT Gains	Foreign Income	Other non-assessable	Assessable non-receivable	Other Exp	Franking Credit	Foreign Income Tax Offsets	
	13/12/2017	86.13	0.00	88.77	0.00	0.00	86.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.91	0.00	
	Total for MAB:	170.28	0.00	148.79	0.00	0.00	170.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.97	0.00	
S32																	
	12/10/2017	7.98	0.00	0.00	0.00	0.00	7.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.42	0.00*	
	05/04/2018	9.35	0.00	0.00	0.73	0.00	8.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.69	0.00*	
	Total for S32:	17.33	0.00	0.00	0.73	0.00	16.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.11	0.00	
SUN																	
	20/09/2017	85.20	0.00	90.23	0.00	0.00	85.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.51	0.00	
	05/04/2018	72.60	0.00	68.45	0.00	0.00	72.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.11	0.00	
	Total for SUN:	157.80	0.00	158.68	0.00	0.00	157.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.62	0.00	
	Total Non Trust Income:	1,431.57	0.00	307.47	182.12	0.46	1,248.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.27	0.00	

* These income entries have been autogenerated but are not confirmed.

1 If these amounts include an Unfranked CFJ component you will need to refer to the Unfranked CFJ Income report for a detailed breakdown.

2 If these amounts include a Tax Exempt component you will need to refer to the Tax Free and Tax Exempt report for a detailed breakdown. Distributions report for a detailed breakdown.

3 These amounts may include Capital gains that are classified as Taxable Australian Real Property (TARP) and Non-Taxable Australian Real Property (NTARP). Refer to CGT

4 These amounts may include Foreign Attributed FIF and CFC Income. Refer to the Foreign Income report for a detailed breakdown.

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Tax Type: Super Fund

1. Unfranked CFI Income

Security	Tax Date	Unfranked Amount	Unfranked CFI
ANN	ANSELL LIMITED FPO		
	08/09/2017	0.00	11.99
	08/03/2018	0.00	4.58
	Total for ANN:	0.00	16.57
CSL	CSL LIMITED FPO		
	13/10/2017	0.00	45.76
	13/04/2018	0.00	50.25
	Total for CSL:	0.00	96.01
MAG	MACQUARIE GROUP LIMITED FPO		
	03/07/2017	0.00	23.10
	13/12/2017	0.00	16.91
	Total for MAG:	0.00	40.01
S32	SOUTH32 LIMITED FPO		
	05/04/2018	0.00	0.73
	Total for S32:	0.00	0.73
	Total for Portfolio:	0.00	153.32

2. Tax Free and Tax Exempt

There is no tax exempt income for the reporting period



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3. CGT Distributions

There are no distributable CGT Gains for the reporting period

4. Foreign Income

There is no Foreign Income for the reporting period



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Date: From 1 Jul 2017 Through 30 Jun 2018

Tax Type: Super Fund

5. Total Income

Franked Income	1,248.99
Unfranked Income	182.12
Interest Income	0.46
Tax Free/Tax Exempt	0.00
Tax Deferred	0.00
Foreign Income	0.00
Other AU Assessable Income	0.00
Distributed CGT Gains	0.00
Other Expenses	0.00
Short Positions Closed	0.00
Non CGT Assets Disposals	0.00
Rental Income	0.00
Total Income	1,431.57
DRP Amount	307.47
Franking Credits	535.27
Foreign Tax Credits	0.00
Total TFN Tax Withheld	0.00
Total Non Resident Tax Withheld	0.00

General Notices

General Notice in regard to ANZ Share Investing Tax Tools (Standard)

ANZ Share Investing uses a third party service provider, Praemium Australia Pty Ltd in providing Tax Tools to you. These two companies will be collectively referred to herein as "we". In order to obtain Tax Tools (Standard) Reports, you have agreed to be bound by the ANZ Share Investing Tax Tools (Standard) Terms and Conditions. These General Notices and Taxation Notices should be read in conjunction with the ANZ Share Investing (Standard) Terms and Conditions. If your account settles through an ANZ Share Investment loan you should read the applicable Terms and Conditions.

The reports generated by Tax Tools (Standard) contain the results of specific financial calculations relating to your portfolio of shares held by either ANZ Share Investing as the sponsoring broker, or ANZ Margin Services as the sponsoring broker if you are using an ANZ Share Investment Loan ("ASIL"), as the case may be ("Portfolio"). They may be used by you and/or your professional tax adviser, together with your own training, expertise, experience and judgment (and that of your professional tax adviser), and other information you consider relevant in the course of you forming opinions or making decisions; and in the course of your professional tax adviser making recommendations in relation to taxation, Financial Products and/or related matters.

The reports generated by Tax Tools (Standard) are not advice, professional or otherwise, in relation to taxation, Financial Products or any other matter. They do not take into account your particular objectives, financial situation or needs. It is up to you to determine whether or not Tax Tools (Standard) is appropriate for your use. It is not to be used as a substitution for obtaining professional tax advice – we recommend you obtain professional tax advice before you use Tax Tools (Standard) to complete your tax return.

Capital Gains Tax ("CGT") cost base information for Financial Products bought through a broker other than ANZ Share Investing (or if you have an ASIL, for Financial Products bought through ANZ Share Investing but on another account) will not be included in reports generated through Tax Tools (Standard). Where cost base information is unknown, the relevant references in this report have been italicised.

In preparing the Tax Tools (Standard) reports, we use the Australian Taxation Office ("ATO") Tax Type attributable to your ANZ Share Investing Account Type or your ASIL Account Type, as the case may be, to determine the CGT discounting factor applicable to you. Therefore if your ANZ Share Investing Account Type or ASIL Account Type is "Individual", the ATO Tax Type used will also be "Individual". Tax Tools (Standard) has not been designed for use by customers whose Account Type is "Registered Body".

For any Financial Products disposed of by you before 30 June 2008, we use a first in, first out close out strategy to calculate any capital gains pertaining to historical buys and sells in your Portfolio. For trades placed after this time, a minimised gains close out strategy will be adopted. If you are concerned about the use of this close out strategy, you should seek professional tax advice in completing your tax return to determine the best close-out strategy for your circumstances and whether or not it is appropriate that you rely upon Tax Tools (Standard).

To calculate the appropriate tax rates which apply to your Portfolio, it is assumed that you have disclosed your Tax File Number ("TFN") to ANZ Share Investing and all other relevant bodies who have sought your TFN.

"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.

Share Investing Limited is an ASX and Chi-X Australia market participant, an ASX Clear participant and an ASX Settlement participant. ABN 93 078 174 973, AFSL No. 238277.

Taxation Notices

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.

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.