

# 153554: Rivers, Est Shirley

## Unrealised

As at 01 May 2022

### Unrealised CGT gains/losses

Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain (b) \$	Indexed gain \$	Other gain \$			
<b>AMP LIMITED FPO</b>														
<b>AMP</b>	20/11/2017	20/11/2017	3,000	15,459.97	15,459.97	NA	3,480.00	-	NA	NA	NA	NA	-11,979.97	NA
	13/09/2019	13/09/2019	9,375	15,000.00	15,000.00	NA	10,875.00	-	NA	NA	NA	NA	-4,125.00	NA
AMP totals			12,375	30,459.97	30,459.97	NA	14,355.00	-	NA	NA	NA	NA	-16,104.97	NA
<b>AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO</b>														
<b>ANZ</b>	09/06/2011	09/06/2011	2,370	51,279.80	51,279.80	NA	64,701.00	13,421.20	6,710.60	NA	NA	6,710.60	NA	NA
ANZ totals			2,370	51,279.80	51,279.80	NA	64,701.00	13,421.20	6,710.60	NA	NA	6,710.60	NA	NA
<b>COMMONWEALTH BANK OF AUSTRALIA. FPO</b>														
<b>CBA</b>	29/10/2009	29/10/2009	500	25,886.82	25,886.82	NA	51,940.00	26,053.18	13,026.59	NA	NA	13,026.59	NA	NA
CBA totals			500	25,886.82	25,886.82	NA	51,940.00	26,053.18	13,026.59	NA	NA	13,026.59	NA	NA
<b>CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT</b>														
<b>CLW_DIF</b>	20/08/2021	20/08/2021	5,900	31,229.43	31,229.43	NA	31,624.00	394.57	NA	NA	394.57	394.57	NA	NA
CLW_DIF totals			5,900	31,229.43	31,229.43	NA	31,624.00	394.57	NA	NA	394.57	394.57	NA	NA
<b>CHARTER HALL LONG WALE REIT STAPLED SECURITIES - LWRFT UNIT</b>														
<b>CLW_LWRFT</b>	20/08/2021	20/08/2021	5,900	-	-	NA	-	-	-	NA	NA	-	NA	NA
CLW_LWRFT totals			5,900	-	-	NA	-	-	-	NA	NA	-	NA	NA
<b>ENDEAVOUR GROUP LIMITED FPO</b>														
<b>EDV</b>	20/08/2021	20/08/2021	4,100	30,002.07	30,002.07	NA	31,980.00	1,977.93	NA	NA	1,977.93	1,977.93	NA	NA
EDV totals			4,100	30,002.07	30,002.07	NA	31,980.00	1,977.93	NA	NA	1,977.93	1,977.93	NA	NA
<b>NATIONAL AUSTRALIA BANK LIMITED FPO</b>														
<b>NAB</b>	29/10/2009	29/10/2009	569	15,987.10	15,987.10	NA	18,566.47	2,579.37	1,289.69	NA	NA	1,289.69	NA	NA
	10/01/2013	10/01/2013	930	22,791.94	22,791.94	NA	30,345.90	7,553.96	3,776.98	NA	NA	3,776.98	NA	NA
	15/05/2015	12/06/2015	131	3,602.33	3,602.33	NA	4,274.53	672.20	336.10	NA	NA	336.10	NA	NA
NAB totals			1,630	42,381.37	42,381.37	NA	53,186.90	10,805.53	5,402.77	NA	NA	5,402.77	NA	NA
<b>PERPETUAL LIMITED FPO</b>														
<b>PPT</b>	14/01/2011	14/01/2011	1,365	43,778.87	43,778.87	NA	45,031.35	1,252.48	626.24	NA	NA	626.24	NA	NA
	04/09/2020	04/09/2020	661	20,000.00	20,000.00	NA	21,806.39	1,806.39	903.20	NA	NA	903.20	NA	NA
PPT totals			2,026	63,778.87	63,778.87	NA	66,837.74	3,058.87	1,529.44	NA	NA	1,529.44	NA	NA
<b>RUSSELL INVESTMENTS AUSTRALIAN SELECT CORPORATE BOND ETF</b>														
<b>RCB</b>	20/08/2021	20/08/2021	1,950	40,704.01	40,704.01	NA	37,498.50	-	NA	NA	NA	NA	-3,205.51	NA
RCB totals			1,950	40,704.01	40,704.01	NA	37,498.50	-	NA	NA	NA	NA	-3,205.51	NA

## Unrealised CGT gains/losses continued

Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain (b) \$	Indexed gain \$	Other gain \$			
<b>RIO TINTO LIMITED FPO</b>														
<b>RIO</b>	01/07/2016	01/07/2016	1,639	30,975.56	30,975.56	NA	184,928.37	153,952.81	76,976.41	NA	NA	76,976.41	NA	NA
<b>RIO totals</b>			1,639	30,975.56	30,975.56	NA	184,928.37	153,952.81	76,976.41	NA	NA	76,976.41	NA	NA
<b>WESTPAC BANKING CORPORATION FPO</b>														
<b>WBC</b>	29/10/2009	29/10/2009	1,000	26,123.76	26,123.76	NA	23,870.00	-	NA	NA	NA	NA	-2,253.76	NA
	20/11/2009	20/11/2009	1,000	24,419.82	24,419.82	NA	23,870.00	-	NA	NA	NA	NA	-549.82	NA
<b>WBC totals</b>			2,000	50,543.58	50,543.58	NA	47,740.00	-	NA	NA	NA	NA	-2,803.58	NA
<b>WESTPAC BANKING CORPORATION CAP NOTE 3-BBSW+3.05% PERP NON-CUM RED T-09-22</b>														
<b>WBCPE</b>	20/08/2021	20/08/2021	390	40,211.15	40,211.15	NA	39,331.50	-	NA	NA	NA	NA	-879.65	NA
<b>WBCPE totals</b>			390	40,211.15	40,211.15	NA	39,331.50	-	NA	NA	NA	NA	-879.65	NA
<b>WESFARMERS LIMITED FPO</b>														
<b>WES</b>	21/04/2011	08/12/2014	776	17,014.81	17,014.81	NA	38,342.16	21,327.35	10,663.68	NA	NA	10,663.68	NA	NA
	20/07/2011	08/12/2014	584	11,673.09	11,673.09	NA	28,855.44	17,182.35	8,591.17	NA	NA	8,591.17	NA	NA
	10/12/2018	10/12/2018	540	15,866.14	15,866.14	NA	26,681.40	10,815.26	5,407.63	NA	NA	5,407.63	NA	NA
<b>WES totals</b>			1,900	44,554.04	44,554.04	NA	93,879.00	49,324.96	24,662.48	NA	NA	24,662.48	NA	NA
<b>Totals</b>				<b>482,006.67</b>	<b>482,006.67</b>	NA	<b>718,002.01</b>	<b>258,989.05</b>	<b>128,308.29</b>	NA	<b>2,372.50</b>	<b>130,680.79</b>	<b>-22,993.71</b>	NA

**(a) Variances between Adjusted cost and Actual cost**

Where the 'Market value' in respect of the CGT parcel is 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' section of the **Unrealised** report.

**(b) Gains calculated using discounted method**

The unrealised 'CGT gain' calculated using the discount method, after having applied the 50% CGT discount rate appropriate to the tax entity type of this portfolio.

**(c) CGT gain calculation method**

The CGT gain is based on what is optimal for the disposal method selected.

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) Unrealised CGT gain or CGT loss**

The unrealised CGT gain or CGT loss is the difference between the adjusted cost and the market value at the date requested. For short options, the unrealised CGT gain or CGT loss is the market value of the option at the date requested. (The option premium received is shown as a realised CGT gain in the 'Realised CGT' section.)

CGT gains or CGT losses are not comparable with performance gains/losses, which are based on changes in value for a performance period.

# 153554: Rivers, Est Shirley

## Unrealised

As at 01 May 2022

### Adjusted cost

Asset	Market value				Adjustments					Adjusted cost (a)	
	Quantity	Purchase date	Tax date	Actual cost (b)	Tax deferred (c)	Tax free (d)	AMIT cost base net amount - excess (e)	AMIT cost base net amount - shortfall (f)	Cost base (g)	Reduced cost base (h)	
<b>Totals</b>	-			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

(a) Where the 'Market value' of the CGT parcel is equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the Unrealised report; otherwise, its cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the **Unrealised** report.

(b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the **Transaction history** report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).

(c) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-deferred amount is the cumulative value of tax-deferred amounts (being the non-assessable part of the income entitlements, excluding all amounts calculated under section 104-71 ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E4 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(d) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-free amount is the cumulative value of tax-free amounts (being the non-assessable part of the income entitlements as calculated under subsection 104-71(3) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's reduced cost base. CGT event E4 requires that the reduced cost base of the CGT parcel be reduced by this amount.

(e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.

(g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

(h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

### Unrealised non-CGT gains/losses

There were no unrealised non-CGT gains/losses as at 01 May 2022.

# Important notices

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## General notices

### General Notice

To the extent that any advice in this report can be taken to relate to the acquisition, or possible acquisition, of a particular financial product, you should obtain a Product Disclosure Statement relating to the product and consider the Statement before making any decision about whether to acquire the product.

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### Performance

Past performance is not a reliable indicator of future performance.

### This report is NOT intended to be advice

The information provided on this report is not intended to influence any person in making a decision in relation to a particular financial product, class of financial products, or any interest in either. Taxation is only one of the matters that must be considered when making a decision in relation to a financial product. However, to the extent that advice is provided on this report, it does not take into account any person's particular objectives, financial situation or needs. These should be considered to determine the appropriateness of the advice, before acting on it.

## Taxation

### CGT for Exchange Traded Options (ETO's)

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). 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.

### Foreign Income Tax Offsets on Foreign Listed Securities

For dividends paid to Australian residents on foreign listed securities, foreign income tax offsets will be calculated based on the tax treaty between Australia and the security's country of domicile. For countries that do not have a current tax treaty with Australia, the default rate will be applied. A foreign income tax offset is only calculated and reported on dividends where the gross dividend rate has been received from the data provider. If the dividend rate is received net or free of tax rate, no foreign income tax offset will be applied. Clients should also seek their own taxation advice where required.

### 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. Clients to whom this situation applies should also seek their own taxation advice.

## Important notices continued

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### Taxation

#### **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.