

Mike Mulherin Consulting P L Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Bank</u>													
Interactive Brokers USD													
10/02/2020	Sale	67,853.56	98,234.11		74,051.30	24,182.81							
04/06/2020	Sale	1.00	1.45		1.45	0.00							
		67,854.56	98,235.56		74,052.75	24,182.81						0.00	
Bank Total			98,235.56		74,052.75	24,182.81						0.00	
<u>Foreign Investment Assets</u>													
Globalstar Inc													
28/11/2019	Sale	3,000.00	1,666.01		7,334.58	(5,668.57)		7,334.58					5,668.57
		3,000.00	1,666.01		7,334.58	(5,668.57)		7,334.58				0.00	5,668.57
Linc Energy Ltd													
15/05/2020	Sale	333.00	0.00		3,025.69	(3,025.69)		3,025.69					3,025.69
		333.00	0.00		3,025.69	(3,025.69)		3,025.69				0.00	3,025.69
World Moto Ltd													
04/06/2020	Sale	50,000.00	(1.45)		6,797.74	(6,799.19)		6,797.74					6,799.19
		50,000.00	(1.45)		6,797.74	(6,799.19)		6,797.74				0.00	6,799.19
Foreign Investment Assets Total			1,664.56		17,158.01	(15,493.45)		17,158.01				0.00	15,493.45
<u>Listed Securities Market</u>													
BHP Group Limited (ASX:BHP)													
20/12/2019	Sale	400.00	16,046.05		14,789.95	1,256.10	14,789.95			1,256.10			
17/06/2020	Sale	600.00	21,222.05		16,703.80	4,518.25	16,703.80			4,518.25			
		1,000.00	37,268.10		31,493.75	5,774.35	31,493.75			5,774.35		0.00	
Corporate Travel Management Limited (ASX:CTD)													
23/08/2019	Sale	1,000.00	19,290.05		11,209.92	8,080.13	11,209.92			8,080.13			
		1,000.00	19,290.05		11,209.92	8,080.13	11,209.92			8,080.13		0.00	
Cybg PLC - Cdi 1:1 Foreign Exempt Lse (ASX:CYB)													
15/11/2019	Sale	200.00	802.00		802.00	0.00	802.00			0.00			
		200.00	802.00		802.00	0.00	802.00			0.00		0.00	

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						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>												
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)												
17/06/2020 Sale	200.00	367.00		802.00	(435.00)		802.00				435.00	
	200.00	367.00		802.00	(435.00)		802.00		0.00		0.00	435.00
Listed Securities Market Total		57,727.15		44,307.67	13,419.48		43,505.67		8,080.13	5,774.35	0.00	435.00
Grand Total		157,627.27		135,518.43	22,108.84		43,505.67		8,080.13	5,774.35	0.00	15,928.45

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

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Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	8,080.00	5,774.00	0.00	13,854.00	435.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	15,493.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	8,080.00	5,774.00	0.00	13,854.00	15,928.00
Capital Losses Applied						
Current Year	0.00	8,080.00	5,774.00	0.00	13,854.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	0.00	8,080.00	5,774.00	0.00	13,854.00	
Net Capital Gains						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	