

## Tax summary

01 Jul 2021 to 30 Jun 2022

## Assessable income

<b>Australian income</b>		
<b>Interest</b>	Interest	27.14
	Interest exempt from NRWT	-
	<b>Total interest</b>	<b>27.14</b>
<b>Dividends</b>	Unfranked	-
	Unfranked CFI	-
	<b>Total unfranked</b>	-
	Franked	-
	Franking credits	-
	<b>Total dividends</b>	-
<b>Trust income</b>	Franked distributions	-
	Franking credits	-
	<b>Gross franked distributions</b>	-
	Other trust income <sup>(a)</sup>	-
	<b>Total trust income</b>	-
<b>Total Australian income</b>		<b>27.14</b>
<b>Foreign income</b>		
<b>Other</b>	Other foreign source income	-
<b>Total foreign income</b>		-
<b>Net capital gain <sup>(b)</sup></b>		-
<b>Total assessable income</b>		<b>27.14</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

<b>Investment expenses</b>		
	Portfolio management fees	-170.30
		<b>-170.30</b>
<b>Total deductions</b>		<b>-170.30</b>

## Tax offsets, credits and NCMI

There were no amounts recorded in this period.

## Taxation income

01 Jul 2021 to 30 Jun 2022

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

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Interest</b>																
MAIN CASH ACCOUNT																
AUDCASH	01/07/2021	2.67	-	-	-	-	-	-	-	2.67	-	-	-	2.67	-	-
	02/08/2021	2.86	-	-	-	-	-	-	-	2.86	-	-	-	2.86	-	-
	01/09/2021	1.82	-	-	-	-	-	-	-	1.82	-	-	-	1.82	-	-
	01/10/2021	1.80	-	-	-	-	-	-	-	1.80	-	-	-	1.80	-	-
	01/11/2021	1.86	-	-	-	-	-	-	-	1.86	-	-	-	1.86	-	-
	01/12/2021	1.80	-	-	-	-	-	-	-	1.80	-	-	-	1.80	-	-
	03/01/2022	2.03	-	-	-	-	-	-	-	2.03	-	-	-	2.03	-	-
	01/02/2022	1.70	-	-	-	-	-	-	-	1.70	-	-	-	1.70	-	-
	01/03/2022	1.64	-	-	-	-	-	-	-	1.64	-	-	-	1.64	-	-
	01/04/2022	1.81	-	-	-	-	-	-	-	1.81	-	-	-	1.81	-	-
	02/05/2022	1.84	-	-	-	-	-	-	-	1.84	-	-	-	1.84	-	-
	01/06/2022	5.31	-	-	-	-	-	-	-	5.31	-	-	-	5.31	-	-
<b>AUDCASH totals</b>		<b>27.14</b>	-	-	-	-	-	-	-	<b>27.14</b>	-	-	-	<b>27.14</b>	-	-
<b>Totals</b>		<b>27.14</b>	-	-	-	-	-	-	-	<b>27.14</b>	-	-	-	<b>27.14</b>	-	-
<b>Income transaction totals</b>		<b>27.14</b>	-	-	-	-	-	-	-	<b>27.14</b>	-	-	-	<b>27.14</b>	-	-

(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.

## Non-CGT gains/losses

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

## Taxation income

01 Jul 2021 to 30 Jun 2022

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

	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Income transactions</b>															
Interest	27.14	-	-	-	-	-	-	-	27.14	-	-	-	27.14	-	-
<b>Totals</b>	<b>27.14</b>	-	-	-	-	-	-	-	<b>27.14</b>	-	-	-	<b>27.14</b>	-	-
<b>Totals for all income</b>	<b>27.14</b>	-	-	-	-	-	-	-	<b>27.14</b>	-	-	-	<b>27.14</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.



## Cash transactions

01 Jul 2021 to 30 Jun 2022

## MAIN CASH ACCOUNT

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2021	Opening Balance				22,837.19
01/07/2021	Interest Receipt	Monthly Interest	-	2.67	22,839.86
07/07/2021	Portfolio Fee	Non advice Fees for the month ended 30 Jun 2021	-6.29	-	22,833.57
02/08/2021	Interest Receipt	Monthly Interest	-	2.86	22,836.43
09/08/2021	Portfolio Fee	Non advice Fees for the month ended 31 Jul 2021	-6.28	-	22,830.15
01/09/2021	Interest Receipt	Monthly Interest	-	1.82	22,831.97
07/09/2021	Portfolio Fee	Non advice Fees for the month ended 31 Aug 2021	-6.28	-	22,825.69
01/10/2021	Interest Receipt	Monthly Interest	-	1.80	22,827.49
07/10/2021	Portfolio Fee	Non advice Fees for the month ended 30 Sep 2021	-6.28	-	22,821.21
01/11/2021	Interest Receipt	Monthly Interest	-	1.86	22,823.07
09/11/2021	Portfolio Fee	Non advice Fees for the month ended 31 Oct 2021	-6.28	-	22,816.79
01/12/2021	Interest Receipt	Monthly Interest	-	1.80	22,818.59
09/12/2021	Portfolio Fee	Non advice Fees for the month ended 30 Nov 2021	-6.27	-	22,812.32
03/01/2022	Interest Receipt	Monthly Interest	-	2.03	22,814.35
11/01/2022	Portfolio Fee	Non advice Fees for the month ended 31 Dec 2021	-6.27	-	22,808.08
01/02/2022	Interest Receipt	Monthly Interest	-	1.70	22,809.78
08/02/2022	Portfolio Fee	Non advice Fees for the month ended 31 Jan 2022	-6.27	-	22,803.51
01/03/2022	Interest Receipt	Monthly Interest	-	1.64	22,805.15
09/03/2022	Portfolio Fee	Non advice Fees for the month ended 28 Feb 2022	-6.27	-	22,798.88
01/04/2022	Interest Receipt	Monthly Interest	-	1.81	22,800.69
08/04/2022	Portfolio Fee	Non advice Fees for the month ended 31 Mar 2022	-6.27	-	22,794.42
02/05/2022	Interest Receipt	Monthly Interest	-	1.84	22,796.26

## Cash transactions

01 Jul 2021 to 30 Jun 2022



## MAIN CASH ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
09/05/2022	Portfolio Fee	Non advice Fees for the month ended 30 Apr 2022	-6.27	-	22,789.99
01/06/2022	Interest Receipt	Monthly Interest	-	5.31	22,795.30
08/06/2022	Portfolio Fee	Non advice Fees for the month ended 31 May 2022	-6.27	-	22,789.03
16/06/2022	Portfolio Fee	Expense recovery SMA	-95.00	-	22,694.03
Opening balance			Withdrawals	Deposits	Closing balance
			\$	\$	\$
MAIN CASH ACCOUNT summary			22,837.19	-170.30	27.14
					<b>22,694.03</b>

## Realised CGT

01 Jul 2021 to 30 Jun 2022

## Disposals of CGT assets

There were no CGT asset disposals within the period.

## Trust CGT distributions

There were no trust CGT distributions within the period.

## Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
<b>Losses available to offset</b>	Carried forward from prior years	-			
	Current year losses	-			
	<b>Total</b>	-			
<b>CGT gains</b>	Disposals of CGT assets	-	-	-	-
	Trust CGT distributions	-	-	-	-
	<b>CGT gain before losses applied</b>	-	-	-	-
	Losses applied	-	-	-	-
	<b>CGT gain after losses applied</b>	-	-	-	-
	Discount applied <sup>(a)</sup>	-	-	NA	NA
<b>Net capital gain</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.

## Expenses

01 Jul 2021 to 30 Jun 2022

## Expenses

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
<b>Investment expenses</b>							
<b>Portfolio management fees</b>	7/07/2021	6.29 (a)	0.57	100%	6.29	-	Non advice Fees for the month ended 30 Jun 2021
	9/08/2021	6.28 (a)	0.57	100%	6.28	-	Non advice Fees for the month ended 31 Jul 2021
	7/09/2021	6.28 (a)	0.57	100%	6.28	-	Non advice Fees for the month ended 31 Aug 2021
	7/10/2021	6.28 (a)	0.57	100%	6.28	-	Non advice Fees for the month ended 30 Sep 2021
	9/11/2021	6.28 (a)	0.57	100%	6.28	-	Non advice Fees for the month ended 31 Oct 2021
	9/12/2021	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 30 Nov 2021
	11/01/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 31 Dec 2021
	8/02/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 31 Jan 2022
	9/03/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 28 Feb 2022
	8/04/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 31 Mar 2022
	9/05/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 30 Apr 2022
	8/06/2022	6.27 (a)	0.57	100%	6.27	-	Non advice Fees for the month ended 31 May 2022
	16/06/2022	95.00 (a)	8.64	100%	95.00	-	Expense recovery SMA
<b>Totals</b>		<b>170.30</b>	<b>15.48</b>		<b>170.30</b>	-	
<b>Investment expenses totals</b>		<b>170.30</b>	<b>15.48</b>		<b>170.30</b>	-	
<b>Total expenses</b>		<b>170.30</b>	<b>15.48</b>		<b>170.30</b>	-	

(a) These expenses were paid from a cash book within the portfolio. All other expenses were paid from an external bank account.

The total expenses amount for taxation purposes may be different from the total expenses amount displayed in performance reports. Performance is reported on an accrual basis and therefore includes expenses with an effective date within the specified period.



The Tax statement reports expenses based on actual tax dates.

When comparing your fees in your Tax statement and Annual statement, please be aware that 'Portfolio management fees' in the Tax statement are referred to as 'Model fees' and 'Non-advice fees' in the Annual statement.



## **Important Information**

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All figures, information and illustrations are as at 30 June 2022 unless stated otherwise.

If you have any enquires or require further information, you can either call Praemium on 1800 571 881, write to us PO Box 322, Collins Street West, Melbourne VIC 8007 or send it by email to [support@praemium.com.au](mailto:support@praemium.com.au).

If you have a complaint relating to your investment in the SMA, you can either call Praemium on 1800 571 881 or write to our Complaints Handling Officer at Praemium, PO Box 322, Collins Street West, Melbourne VIC 8007; or send it by email to [complaints@praemium.com.au](mailto:complaints@praemium.com.au). Please provide us with all information relevant to the complaint that is in your possession or control. We will acknowledge receipt of the complaint as soon as practicable no later than 24 hours (or one business day) of its receipt. We will deal with any complaint and respond to you as soon as practicable and may ask you for further information that we think is necessary to enable us to properly consider the complaint. If we cannot resolve the matter within 30 days of receiving your complaint, we will provide a written response to explain our assessment. If an issue has not been resolved to your satisfaction, you may lodge a complaint with the Australian Financial Complaints Authority, or AFCA of which we are a member. AFCA provides fair and independent financial services complaint resolution that is free to consumers.

The AFCA contact details are: Mail: GPO Box 3, Melbourne, Victoria, 3001 Telephone: 1800 931 678 Website: [www.afca.org.au](http://www.afca.org.au) Email: [info@afca.org.au](mailto:info@afca.org.au)

## **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.

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

The system does not currently take the TOFA rules 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.

# Important notices

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## General notices

### **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

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