



Portfolio ID: 3176057
Tax summary
01 Jul 2021 to 30 Jun 2022



Assessable income

Australian income		
Interest	Interest	24.07
	Interest exempt from NRWT	-
	Total interest	24.07
Dividends	Unfranked	2,651.88
	Unfranked CFI	2,659.18
	Total unfranked	5,311.06
	Franked	68,033.13
	Franking credits	29,061.84
	Total dividends	102,406.03
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income (a)	10,014.02
	Total trust income	10,014.02
		112,444.12
Total Australian income		
Foreign income		
Other	Other foreign source income	-
Total foreign income		-
Net capital gain (b)		218,212.18
Total assessable income		330,656.30

(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

Franking credits		
Dividends	Franking credits	29,061.84
	Less franking credits denied	-
		29,061.84
Total franking credits		29,061.84



Portfolio ID: 3176057
Realised CGT



01 Jul 2021 to 30 Jun 2022

Disposals of CGT assets

Capital gain using the different calculation methods

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
ALLKEM LIMITED FPO															
AKE	08/05/2019	06/12/2021	22/03/2022	7,000	24,177.81	24,177.81	NA	71,734.73	47,556.92	31,704.61	NA	NA	31,704.61	NA	NA
AKE totals				7,000	24,177.81	24,177.81	NA	71,734.73	47,556.92	31,704.61	NA	NA	31,704.61	NA	NA
BORAL LIMITED FPO															
BLD	20/05/2020	20/05/2020	23/07/2021	10,000	25,928.49	25,928.49	NA	73,918.60	47,990.11	31,993.41	NA	NA	31,993.41	NA	NA
BLD totals				10,000	25,928.49	25,928.49	NA	73,918.60	47,990.11	31,993.41	NA	NA	31,993.41	NA	NA
COMPUTERSHARE LIMITED FPO															
CPU	17/03/2020	17/03/2020	10/01/2022	2,000	18,355.88	18,355.88	NA	41,823.95	23,468.07	15,645.38	NA	NA	15,645.38	NA	NA
	19/04/2021	29/04/2021	10/01/2022	228	3,089.40	3,089.40	NA	4,767.93	1,678.53	NA	NA	1,678.53	1,678.53	NA	NA
CPU totals				2,228	21,445.28	21,445.28	NA	46,591.88	25,146.60	15,645.38	NA	1,678.53	17,323.91	NA	NA
GRAINCORP LIMITED FPO CLASS A															
GNC	01/04/2020	01/04/2020	30/12/2021	4,000	12,518.93	12,518.93	NA	32,843.19	20,324.26	13,549.51	NA	NA	13,549.51	NA	NA
GNC totals				4,000	12,518.93	12,518.93	NA	32,843.19	20,324.26	13,549.51	NA	NA	13,549.51	NA	NA
ICAR ASIA LIMITED FPO															
ICQ	19/08/2015	19/08/2015	04/11/2021	15,000	10,150.10	10,150.10	NA	7,711.07	-	NA	NA	NA	NA	-2,439.03	NA
	16/08/2016	16/08/2016	04/11/2021	12,500	5,394.95	5,394.95	NA	6,425.89	1,030.94	687.29	NA	NA	687.29	NA	NA
	04/12/2017	13/12/2017	04/11/2021	4,741	853.38	853.38	NA	2,437.21	1,583.83	1,055.89	NA	NA	1,055.89	NA	NA
ICQ totals				32,241	16,398.43	16,398.43	NA	16,574.17	2,614.77	1,743.18	NA	NA	1,743.18	-2,439.03	NA
ISENTIA GROUP LIMITED FPO															
ISD	25/02/2019	25/02/2019	21/07/2021	40,000	10,819.95	10,819.95	NA	6,780.05	-	NA	NA	NA	NA	-4,039.90	NA
ISD totals				40,000	10,819.95	10,819.95	NA	6,780.05	-	NA	NA	NA	NA	-4,039.90	NA
ALE PROPERTY GROUP ORDINARY/UNITS FULLY PAID STAPLED SECURITIES - PML															
LEP_PML	02/05/2012	01/07/2017	15/11/2021	5,000	311.17	311.17	NA	635.25	324.08	216.05	NA	NA	216.05	NA	NA
LEP_PML totals				5,000	311.17	311.17	NA	635.25	324.08	216.05	NA	NA	216.05	NA	NA
ALE PROPERTY GROUP ORDINARY/UNITS FULLY PAID STAPLED SECURITIES - PT															
LEP_PT	02/05/2012	01/07/2017	15/11/2021	5,000	10,418.78	3,381.96	NA	26,984.33	23,602.37	15,734.91	NA	NA	15,734.91	NA	NA
LEP_PT totals				5,000	10,418.78	3,381.96	NA	26,984.33	23,602.37	15,734.91	NA	NA	15,734.91	NA	NA
NUFARM LIMITED FPO															
NUF	19/11/2018	19/11/2018	05/05/2022	4,000	23,989.95	23,989.95	NA	26,645.71	2,655.76	1,770.51	NA	NA	1,770.51	NA	NA
NUF totals				4,000	23,989.95	23,989.95	NA	26,645.71	2,655.76	1,770.51	NA	NA	1,770.51	NA	NA
OFX GROUP LIMITED FPO															
OFX	11/08/2014	11/08/2014	11/08/2021	2,500	5,644.15	5,644.15	NA	3,931.46	-	NA	NA	NA	NA	-1,712.69	NA
OFX totals				2,500	5,644.15	5,644.15	NA	3,931.46	-	NA	NA	NA	NA	-1,712.69	NA
PERPETUAL EQUITY INVESTMENT COMPANY LIMITED OPTION EXPIRING 02-SEP-2022															

Disposals of CGT assets continued

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Capital gain using the different calculation methods				
											Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
PICOA	25/10/2016	22/06/2021	21/04/2022	15,000	-	-	NA	84.45	84.45	56.30	NA	NA	56.30	NA	NA
	17/03/2017	22/06/2021	21/04/2022	333	-	-	NA	1.87	1.87	1.25	NA	NA	1.25	NA	NA
	08/09/2017	22/06/2021	21/04/2022	368	-	-	NA	2.07	2.07	1.38	NA	NA	1.38	NA	NA
	11/04/2018	22/06/2021	21/04/2022	433	-	-	NA	2.44	2.44	1.63	NA	NA	1.63	NA	NA
	26/09/2018	22/06/2021	21/04/2022	10,000	-	-	NA	56.30	56.30	37.53	NA	NA	37.53	NA	NA
	26/04/2019	22/06/2021	21/04/2022	818	-	-	NA	4.61	4.61	3.07	NA	NA	3.07	NA	NA
	18/10/2019	22/06/2021	21/04/2022	925	-	-	NA	5.21	5.21	3.47	NA	NA	3.47	NA	NA
	24/04/2020	22/06/2021	21/04/2022	1,130	-	-	NA	6.36	6.36	4.24	NA	NA	4.24	NA	NA
	23/10/2020	22/06/2021	21/04/2022	812	-	-	NA	4.57	4.57	3.05	NA	NA	3.05	NA	NA
	26/04/2021	22/06/2021	21/04/2022	684	-	-	NA	3.85	3.85	NA	NA	3.85	NA	NA	NA
	21/06/2021	22/06/2021	21/04/2022	23,438	-	-	NA	131.97	131.97	NA	NA	131.97	NA	NA	NA
PICOA totals				53,941	-	-	NA	303.70	303.70	111.92	NA	135.82	247.74	NA	NA
PILBARA MINERALS LIMITED FPO															
PLS	18/08/2020	18/08/2020	03/09/2021	26,579	9,318.57	9,318.57	NA	61,329.95	52,011.38	34,674.25	NA	NA	34,674.25	NA	NA
	18/08/2020	18/08/2020	07/02/2022	8,421	2,952.39	2,952.39	NA	27,758.73	24,806.34	16,537.56	NA	NA	16,537.56	NA	NA
	11/01/2021	19/01/2021	07/02/2022	6,579	2,368.44	2,368.44	NA	21,686.82	19,318.38	12,878.92	NA	NA	12,878.92	NA	NA
PLS totals				41,579	14,639.40	14,639.40	NA	110,775.50	96,136.10	64,090.73	NA	NA	64,090.73	NA	NA
SOUTH32 LIMITED FPO															
S32	17/03/2020	17/03/2020	13/08/2021	1,000	1,894.95	1,894.95	NA	2,996.70	1,101.75	734.50	NA	NA	734.50	NA	NA
	18/03/2020	18/03/2020	13/08/2021	10,000	18,019.95	18,019.95	NA	29,967.00	11,947.05	7,964.70	NA	NA	7,964.70	NA	NA
S32 totals				11,000	19,914.90	19,914.90	NA	32,963.70	13,048.80	8,699.20	NA	NA	8,699.20	NA	NA
SIMS LIMITED FPO															
SGM	20/04/2020	20/04/2020	05/05/2022	2,000	13,319.95	13,319.95	NA	40,511.91	27,191.96	18,127.97	NA	NA	18,127.97	NA	NA
SGM totals				2,000	13,319.95	13,319.95	NA	40,511.91	27,191.96	18,127.97	NA	NA	18,127.97	NA	NA
SYDNEY AIRPORT FULLY PAID STAPLED SECURITIES - SAL															
SYD_SAL	16/01/2017	16/01/2017	12/08/2021	2,500	12,793.99	12,793.99	NA	17,378.92	4,584.93	3,056.62	NA	NA	3,056.62	NA	NA
	16/03/2020	16/03/2020	12/08/2021	2,500	11,088.92	11,088.92	NA	17,378.92	6,290.00	4,193.33	NA	NA	4,193.33	NA	NA
	17/03/2020	17/03/2020	12/08/2021	2,000	7,988.97	7,988.97	NA	13,903.14	5,914.17	3,942.78	NA	NA	3,942.78	NA	NA
	24/08/2020	14/09/2020	12/08/2021	1,360	5,565.32	5,565.32	NA	9,454.13	3,888.81	NA	NA	3,888.81	NA	NA	NA
SYD_SAL totals				8,360	37,437.20	37,437.20	NA	58,115.11	20,677.91	11,192.73	NA	3,888.81	15,081.54	NA	NA
SYDNEY AIRPORT FULLY PAID STAPLED SECURITIES - SAT 1															
SYD_SAT1	16/03/2017	16/01/2017	12/08/2021	2,500	2,225.96	2,329.39	NA	1,750.33	-	NA	NA	NA	NA	NA	-579.06
	16/03/2020	16/03/2020	12/08/2021	2,500	1,431.03	1,536.57	NA	1,750.33	213.76	142.51	NA	NA	142.51	NA	NA
	17/03/2020	17/03/2020	12/08/2021	2,000	1,030.98	1,115.41	NA	1,400.26	284.85	189.90	NA	NA	189.90	NA	NA
	24/08/2020	14/09/2020	12/08/2021	1,360	636.28	693.69	NA	952.17	258.48	NA	NA	258.48	NA	NA	NA
SYD_SAT1 totals				8,360	5,324.25	5,675.06	NA	5,853.09	757.09	332.41	NA	258.48	590.89	-579.06	NA



Portfolio ID: 3176057
Realised CGT
01 Jul 2021 to 30 Jun 2022



Disposals of CGT assets continued

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain \$	Indexed gain \$	Capital gain using the different calculation methods			
												Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
VIRTUS HEALTH LIMITED FPO															
VRT	27/02/2015	27/02/2015	20/07/2021	2,000	15,419.95	15,419.95	NA	13,485.15	-	NA	NA	NA	NA	NA	NA
	03/06/2015	03/06/2015	20/07/2021	2,500	14,779.95	14,779.95	NA	16,856.43	2,076.48	1,384.32	NA	1,384.32	NA	1,384.32	NA
VRT totals				4,500	30,199.90	30,199.90	NA	30,341.58	2,076.48	1,384.32	NA	1,384.32	NA	1,384.32	-1,934.80
WAM ACTIVE LIMITED OPTION EXPIRING 31-OCT-2022															
WAAOA	03/08/2017	24/03/2021	19/04/2022	20,000	-	-	NA	191.78	191.78	127.85	NA	127.85	NA	127.85	NA
	24/03/2020	24/03/2021	19/04/2022	28,518	-	-	NA	273.45	273.45	182.30	NA	182.30	NA	182.30	NA
WAAOA totals				48,518	-	-	NA	465.23	465.23	310.15	NA	310.15	NA	310.15	NA
WORLEY LIMITED FPO															
WOR	08/03/2019	08/03/2019	26/05/2022	2,000	29,031.90	29,031.90	NA	29,467.55	435.65	290.43	NA	290.43	NA	290.43	NA
WOR totals				2,000	29,031.90	29,031.90	NA	29,467.55	435.65	290.43	NA	290.43	NA	290.43	NA
WOODSIDE PETROLEUM LTD FPO															
WPL	15/11/2017	15/11/2017	30/03/2022	1,250	38,029.29	38,029.29	NA	40,467.65	2,438.36	1,625.57	NA	1,625.57	NA	1,625.57	NA
	16/03/2018	16/03/2018	30/03/2022	139	222.40	222.40	NA	4,500.00	4,277.60	2,851.73	NA	2,851.73	NA	2,851.73	NA
WPL totals				1,389	38,251.69	38,251.69	NA	44,967.65	6,715.96	4,477.30	NA	4,477.30	NA	4,477.30	NA
Disposals of CGT asset totals					339,772.13	333,086.12	NA	660,404.39	338,023.75	221,374.72	NA	227,336.36	5,961.64	227,336.36	-10,705.48

(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.



Portfolio ID: 3176057
Realised CGT
01 Jul 2021 to 30 Jun 2022



Asset	Sale date	Sale quantity	Sale proceeds	Purchase date	Tax date	Adjustments				Adjusted cost (a)		
						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)
ALE PROPERTY GROUP ORDINARY/UNITS FULLY PAID STAPLED SECURITIES - PT												
LEP_PT	15/11/2021	5,000	26,984.33	01/07/2017	02/05/2012	10,418.78	7,036.82	-	-	-	3,381.96	3,381.96
LEP_PT totals		5,000	26,984.33			10,418.78	7,036.82	-	-	-	3,381.96	3,381.96
SYDNEY AIRPORT FULLY PAID STAPLED SECURITIES - SAT 1												
SYD_SAT1	12/08/2021	2,500	1,750.33	16/01/2017	16/01/2017	2,225.96	2.11	-	-	105.54	2,329.39	2,329.39
	12/08/2021	2,500	1,750.33	16/03/2020	16/03/2020	1,431.03	-	-	-	105.54	1,536.57	1,536.57
	12/08/2021	2,000	1,400.26	17/03/2020	17/03/2020	1,030.98	-	-	-	84.43	1,115.41	1,115.41
	12/08/2021	1,360	952.17	14/09/2020	24/08/2020	636.28	-	-	-	57.41	693.69	693.69
SYD_SAT1 totals		8,360	5,853.09			5,324.25	2.11	-	-	352.92	5,675.06	5,675.06
Totals			32,837.42			15,743.03	7,038.93	-	-	352.92	9,057.02	9,057.02

(a) 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 in the 'Disposal of CGT assets' section of the Realised CGT report; otherwise, its cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the Realised CGT 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 104-74(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.

Trust CGT distributions

There were no trust CGT distributions within the period.



Portfolio ID: 3176057
Realised CGT
01 Jul 2021 to 30 Jun 2022



Summary of CGT gains/losses

	Total	Discounted	Indexed	Other
	\$	\$	\$	\$
Losses available to offset				
Carried forward from prior years	-			
Current year losses	-10,705.48			
Total	-10,705.48			
CGT gains				
Disposals of CGT assets	338,023.75	332,062.11	-	5,961.64
Trust CGT distributions	-	-	-	-
CGT gain before losses applied	338,023.75	332,062.11	-	5,961.64
Losses applied	-10,705.48	-4,743.84	-	-5,961.64
CGT gain after losses applied	327,318.27	327,318.27	-	-
Discount applied (a)	-109,106.09	-109,106.09	NA	NA
Net capital gain	218,212.18	218,212.18	-	-

(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.



Portfolio ID: 3176057
Taxation income
01 Jul 2021 to 30 Jun 2022



Income transactions ^(a)

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	franking credits excl	Aust taxes	Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends															
AUSWIDE BANK LTD FPO															
ABA	24/09/2021	-	-	3,513.51	1,505.79	-	-	-	-	3,513.51	-	-	-2.97	-	3,516.48
	18/03/2022	-	-	3,632.58	1,556.82	-	-	-	-	3,632.58	-	-	-1.54	-	3,634.12
ABA totals		-	-	7,146.09	3,062.61	-	-	-	-	7,146.09	-	-	-4.51	-	7,150.60
ADACEL TECHNOLOGIES LIMITED FPO															
ADA	15/09/2021	-	162.50	-	-	-	-	-	-	162.50 (b)	-	-	162.50	-	-
	26/04/2022	-	137.50	-	-	-	-	-	-	137.50 (b)	-	-	137.50	-	-
ADA totals		-	300.00	-	-	-	-	-	-	300.00	-	-	300.00	-	-
APPEN LIMITED FPO															
APX	24/09/2021	-	56.25	56.25	24.11	-	-	-	-	112.50 (b)	-	-	112.50	-	-
	18/03/2022	-	68.75	68.75	29.46	-	-	-	-	137.50 (b)	-	-	137.50	-	-
APX totals		-	125.00	125.00	53.57	-	-	-	-	250.00	-	-	250.00	-	-
AURIZON HOLDINGS LIMITED FPO															
AZI	30/03/2022	-	39.38	748.12	370.63	-	-	-	-	787.50 (b)	-	-	787.50	-	-
AZI totals		-	39.38	748.12	370.63	-	-	-	-	787.50	-	-	787.50	-	-
BRICKWORKS LIMITED FPO															
BKW	24/11/2021	-	-	3,200.00	1,371.43	-	-	-	-	3,200.00 (b)	-	-	3,200.00	-	-
	03/05/2022	-	-	1,760.00	754.29	-	-	-	-	1,760.00 (b)	-	-	1,760.00	-	-
BKW totals		-	-	4,960.00	2,125.72	-	-	-	-	4,960.00	-	-	4,960.00	-	-
BOOM LOGISTICS LIMITED FPO															
BOL	05/11/2021	-	1,000.00	-	-	-	-	-	-	1,000.00 (b)	-	-	1,000.00	-	-
	06/04/2022	-	500.00	-	-	-	-	-	-	500.00 (b)	-	-	500.00	-	-
BOL totals		-	1,500.00	-	-	-	-	-	-	1,500.00	-	-	1,500.00	-	-
CODAN LIMITED FPO															
CDA	10/03/2022	-	-	325.00	139.29	-	-	-	-	325.00 (b)	-	-	325.00	-	-
CDA totals		-	-	325.00	139.29	-	-	-	-	325.00	-	-	325.00	-	-
CADENCE CAPITAL LIMITED FPO															
CDM	29/10/2021	-	-	2,250.00	964.28	-	-	-	-	2,250.00 (b)	-	-	2,250.00	-	-
	14/04/2022	-	-	3,000.00	1,285.71	-	-	-	-	3,000.00	-	-	-0.29	-	3,000.29
CDM totals		-	-	5,250.00	2,249.99	-	-	-	-	5,250.00	-	-	2,249.71	-	3,000.29



Portfolio ID: 3176057
 Taxation income
 01 Jul 2021 to 30 Jun 2022



Income transactions^(a) continued

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits	Aust Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends															
CADENCE OPPORTUNITIES FUND LIMITED, FPO															
CDO	14/04/2022	-	-	811.80	347.91	-	-	-	-	811.80 ^(b)	-	-	811.80	-	-
CDO totals		-	-	811.80	347.91	-	-	-	-	811.80	-	-	811.80	-	-
CHALLENGER LIMITED FPO															
CGF	22/09/2021	-	-	816.58	349.97	-	-	-	-	816.58 ^(b)	-	-	816.58	-	-
	22/03/2022	-	-	894.36	383.30	-	-	-	-	894.36 ^(b)	-	-	894.36	-	-
CGF totals		-	-	1,710.94	733.27	-	-	-	-	1,710.94	-	-	1,710.94	-	-
COMPUTERSHARE LIMITED, FPO															
CPU	13/09/2021	-	204.98	307.46	131.77	-	-	-	-	512.44 ^(b)	-	-	512.44	-	-
CPU totals		-	204.98	307.46	131.77	-	-	-	-	512.44	-	-	512.44	-	-
DEXUS UNITS FULLY PAID STAPLED - DRO															
DXS_DRO	30/08/2021	-	-	116.22	49.81	-	-	-	-	116.22 ^(b)	-	-	116.22	-	-
DXS_DRO totals		-	-	116.22	49.81	-	-	-	-	116.22	-	-	116.22	-	-
GRAINCORP LIMITED FPO CLASS A															
GNC	22/07/2021	-	-	320.00	137.14	-	-	-	-	320.00 ^(b)	-	-	320.00	-	-
	09/12/2021	-	-	400.00	171.43	-	-	-	-	400.00 ^(b)	-	-	400.00	-	-
GNC totals		-	-	720.00	308.57	-	-	-	-	720.00	-	-	720.00	-	-
HEALIUS LIMITED FPO															
HLS	08/10/2021	-	-	506.25	216.97	-	-	-	-	506.25 ^(b)	-	-	506.25	-	-
	05/04/2022	-	-	750.00	321.43	-	-	-	-	750.00 ^(b)	-	-	750.00	-	-
HLS totals		-	-	1,256.25	538.40	-	-	-	-	1,256.25	-	-	1,256.25	-	-
INSIGNIA FINANCIAL LTD FPO															
IFL	22/09/2021	-	-	390.08	167.18	-	-	-	-	390.08 ^(b)	-	-	390.08	-	-
	01/04/2022	-	-	400.26	171.54	-	-	-	-	400.26 ^(b)	-	-	400.26	-	-
IFL totals		-	-	790.34	338.72	-	-	-	-	790.34	-	-	790.34	-	-
LINK ADMINISTRATION HOLDINGS LIMITED FPO															
LNK	20/10/2021	-	-	220.00	94.28	-	-	-	-	220.00 ^(b)	-	-	220.00	-	-
	08/04/2022	-	-	120.00	51.43	-	-	-	-	120.00 ^(b)	-	-	120.00	-	-
LNK totals		-	-	340.00	145.71	-	-	-	-	340.00	-	-	340.00	-	-
MORPHIC ETHICAL EQUITIES FUND LIMITED FPO															



Portfolio ID: 3176057
Taxation income
01 Jul 2021 to 30 Jun 2022



Income transactions^(a) 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	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends															
MEC	29/07/2021	-	-	534.20	228.94	-	-	-	-	534.20	-	-	-0.34	534.54	-
	15/12/2021	-	-	654.12	280.34	-	-	-	-	654.12	-	-	0.15	653.97	-
	31/03/2022	-	-	334.28	143.26	-	-	-	-	334.28	-	-	0.56	333.72	-
	24/06/2022	-	-	338.51	145.07	-	-	-	-	338.51	-	-	0.47	338.04	-
MEC totals		-	-	1,861.11	797.61	-	-	-	-	1,861.11	-	-	0.84	1,860.27	-
NUFARM LIMITED FPO															
NUF	17/12/2021	-	160.00	-	-	-	-	-	-	160.00 ^(b)	-	-	160.00	-	-
NUF totals		-	160.00	-	-	-	-	-	-	160.00	-	-	160.00	-	-
ORIGIN ENERGY LIMITED FPO															
ORG	01/10/2021	-	187.50	-	-	-	-	-	-	187.50 ^(b)	-	-	187.50	-	-
	25/03/2022	-	312.50	-	-	-	-	-	-	312.50 ^(b)	-	-	312.50	-	-
ORG totals		-	500.00	-	-	-	-	-	-	500.00	-	-	500.00	-	-
ORICA LIMITED FPO															
ORI	09/07/2021	-	187.50	-	-	-	-	-	-	187.50 ^(b)	-	-	187.50	-	-
	22/12/2021	-	412.50	-	-	-	-	-	-	412.50 ^(b)	-	-	412.50	-	-
ORI totals		-	600.00	-	-	-	-	-	-	600.00	-	-	600.00	-	-
PENGANA CAPITAL GROUP LIMITED FPO															
PCG	20/09/2021	-	-	320.00	137.14	-	-	-	-	320.00 ^(b)	-	-	320.00	-	-
	17/03/2022	-	-	623.76	267.33	-	-	-	-	623.76 ^(b)	-	-	623.76	-	-
PCG totals		-	-	943.76	404.47	-	-	-	-	943.76	-	-	943.76	-	-
PM CAPITAL GLOBAL OPPORTUNITIES FUND LIMITED FPO															
PGF	14/10/2021	-	-	2,250.00	964.29	-	-	-	-	2,250.00 ^(b)	-	-	2,250.00	-	-
	29/04/2022	-	-	2,250.00	964.29	-	-	-	-	2,250.00 ^(b)	-	-	2,250.00	-	-
PGF totals		-	-	4,500.00	1,928.58	-	-	-	-	4,500.00	-	-	4,500.00	-	-
PACT GROUP HOLDINGS LTD FPO															
PGH	06/04/2022	-	122.50	227.50	97.50	-	-	-	-	350.00 ^(b)	-	-	350.00	-	-
PGH totals		-	122.50	227.50	97.50	-	-	-	-	350.00	-	-	350.00	-	-
PERPETUAL EQUITY INVESTMENT COMPANY LIMITED FPO															
PIC	20/10/2021	-	-	1,510.35	647.29	-	-	-	-	1,510.35	-	-	-0.95	1,511.30	-
	29/04/2022	-	-	1,543.67	661.57	-	-	-	-	1,543.67	-	-	0.87	1,542.80	-



Portfolio ID: 3176057
Taxation income
01 Jul 2021 to 30 Jun 2022



Income transactions ^(a) continued

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Franking credits excl	Aust Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends															
PIC totals		-	-	3,054.02	1,308.86	-	-	-	-	3,054.02	-	-	-0.08	3,054.10	-
PLATINUM ASSET MANAGEMENT LIMITED FPO															
PTM	16/09/2021	-	-	600.00	257.15	-	-	-	-	600.00 (b)	-	-	600.00	-	-
	18/03/2022	-	-	500.00	214.29	-	-	-	-	500.00 (b)	-	-	500.00	-	-
PTM totals		-	-	1,100.00	471.44	-	-	-	-	1,100.00	-	-	1,100.00	-	-
SIMS LIMITED FPO															
SGM	20/10/2021	-	300.00	300.00	128.57	-	-	-	-	600.00 (b)	-	-	600.00	-	-
	23/03/2022	-	459.20	360.80	154.63	-	-	-	-	820.00 (b)	-	-	820.00	-	-
SGM totals		-	759.20	660.80	283.20	-	-	-	-	1,420.00	-	-	1,420.00	-	-
WAM ACTIVE LIMITED FPO															
WAA	29/10/2021	-	-	1,455.54	623.80	-	-	-	-	1,455.54 (b)	-	-	1,455.54	-	-
	27/05/2022	-	-	1,455.54	623.80	-	-	-	-	1,455.54 (b)	-	-	1,455.54	-	-
WAA totals		-	-	2,911.08	1,247.60	-	-	-	-	2,911.08	-	-	2,911.08	-	-
WAM CAPITAL LIMITED FPO															
WAM	29/10/2021	-	-	4,281.95	1,835.12	-	-	-	-	4,281.95	-	-	0.45	4,281.50	-
	17/06/2022	-	-	4,430.21	1,898.66	-	-	-	-	4,430.21	-	-	-0.33	4,430.54	-
WAM totals		-	-	8,712.16	3,733.78	-	-	-	-	8,712.16	-	-	0.12	8,712.04	-
WAM STRATEGIC VALUE LIMITED FPO															
WAR	14/04/2022	-	-	416.60	178.54	-	-	-	-	416.60 (b)	-	-	416.60	-	-
WAR totals		-	-	416.60	178.54	-	-	-	-	416.60	-	-	416.60	-	-
WAM GLOBAL LIMITED FPO															
WGB	26/11/2021	-	-	1,118.15	479.21	-	-	-	-	1,118.15	-	-	0.71	1,117.44	-
	27/05/2022	-	-	1,254.83	537.78	-	-	-	-	1,254.83	-	-	0.34	1,254.49	-
WGB totals		-	-	2,372.98	1,016.99	-	-	-	-	2,372.98	-	-	1.05	2,371.93	-
WAM LEADERS LIMITED FPO															
WLE	29/10/2021	-	-	3,564.30	1,527.55	-	-	-	-	3,564.30 (b)	-	-	3,564.30	-	-
	29/04/2022	-	-	4,073.48	1,745.78	-	-	-	-	4,073.48 (b)	-	-	4,073.48	-	-
WLE totals		-	-	7,637.78	3,273.33	-	-	-	-	7,637.78	-	-	7,637.78	-	-
WAM ALTERNATIVE ASSETS LIMITED FPO															
WMA	22/10/2021	-	-	500.00	166.67	-	-	-	-	500.00 (b)	-	-	500.00	-	-



Portfolio ID: 3176057
Taxation income
01 Jul 2021 to 30 Jun 2022



Income transactions^(b) continued

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Franking credits excl	Aust Foreign Expenses taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends														
	14/04/2022	-	-	500.00	166.67	-	-	-	-	500.00 ^(b)	-	500.00	-	-
WMA totals		-	-	1,000.00	333.34	-	-	-	-	1,000.00	-	1,000.00	-	-
WAMI MICROCAP LIMITED FPO														
WMI	22/10/2021	-	-	3,340.32	1,431.57	-	-	-	-	3,340.32 ^(b)	-	3,340.32	-	-
	14/04/2022	-	-	2,087.70	894.73	-	-	-	-	2,087.70 ^(b)	-	2,087.70	-	-
WMI totals		-	-	5,428.02	2,326.30	-	-	-	-	5,428.02	-	5,428.02	-	-
WORLEY LIMITED FPO														
WOR	29/09/2021	-	500.00	-	-	-	-	-	-	500.00 ^(b)	-	500.00	-	-
	30/03/2022	-	500.00	-	-	-	-	-	-	500.00 ^(b)	-	500.00	-	-
WOR totals		-	1,000.00	-	-	-	-	-	-	1,000.00	-	1,000.00	-	-
WOODSIDE PETROLEUM LTD FPO														
WPL	24/09/2021	-	-	569.96	244.27	-	-	-	-	569.96 ^(b)	-	569.96	-	-
	23/03/2022	-	-	2,030.14	870.06	-	-	-	-	2,030.14 ^(b)	-	2,030.14	-	-
WPL totals		-	-	2,600.10	1,114.33	-	-	-	-	2,600.10	-	2,600.10	-	-
Totals		-	5,311.06	68,033.13	29,061.84	-	-	-	-	73,344.19	-	47,194.96	26,149.23	-
Trust income														
CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT														
CLW_DIF	29/09/2021	-	381.00	-	-	-	-	-	-	381.00 ^(b)	-	381.00	-	-
	30/12/2021	-	381.00	-	-	-	-	-	-	381.00 ^(b)	-	381.00	-	-
	30/03/2022	-	381.50	-	-	-	-	-	-	381.50 ^(b)	-	381.50	-	-
	29/06/2022	-	381.50	-	-	-	-	-	-	381.50 ^(b)	-	381.50	-	381.50
CLW_DIF totals		-	1,525.00	-	-	-	-	-	-	1,525.00	-	1,143.50	-	381.50
DEXUS PROPERTY GROUP DUAL STAPLED SECURITIES - DPT														
DXS_DPT	30/12/2021	-	700.00	-	-	-	-	-	-	700.00 ^(b)	-	700.00	-	-
	29/06/2022	-	630.00	-	-	-	-	-	-	630.00 ^(b)	-	-	-	630.00
DXS_DPT totals		-	1,330.00	-	-	-	-	-	-	1,330.00	-	700.00	-	630.00
ELANOR INVESTORS GROUP STAPLED SECURITIES FULLY PAID - ELANOR INVESTMENT FUND														
ENN_F	30/12/2021	-	1,357.50	-	-	-	-	-	-	1,357.50 ^(b)	-	1,357.50	-	-
	29/06/2022	-	607.50	-	-	-	-	-	-	607.50 ^(b)	-	-	-	607.50



Portfolio ID: 3176057
Taxation income
01 Jul 2021 to 30 Jun 2022



Income transactions^(a) continued

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Franking credits excl	Aust Foreign taxes	Aust Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Trust income															
ENN_F totals		-	1,965.00	-	-	-	-	-	-	1,965.00	-	-	1,357.50	-	607.50
ALE PROPERTY GROUP ORDINARY/UNITS FULLY PAID STAPLED SECURITIES - PT															
LEP_PT	29/09/2021	-	275.00	-	-	-	-	-	-	275.00 ^(b)	-	-	275.00	-	-
LEP_PT totals		-	275.00	-	-	-	-	-	-	275.00	-	-	275.00	-	-
MAGELLAN INFRASTRUCTURE FUND (CURRENCY HEDGED)(MANAGED FUND)															
MICH	04/01/2022	-	879.00	-	-	-	-	-	-	879.00 ^(b)	-	-	879.00	-	-
MICH totals		-	879.00	-	-	-	-	-	-	879.00	-	-	879.00	-	-
PENGANA PRIVATE EQUITY TRUST ORDINARY UNITS FULLY PAID															
PE1	04/01/2022	-	1,825.96	-	-	-	-	-	-	1,825.96	-	-	914.13	911.83	-
PE1	30/06/2022	-	2,214.06	-	-	-	-	-	-	2,214.06 ^(b)	-	-	-	-	2,214.06
PE1 totals		-	4,040.02	-	-	-	-	-	-	4,040.02	-	-	914.13	911.83	2,214.06
Totals		-	10,014.02	-	-	-	-	-	-	10,014.02	-	-	5,269.13	911.83	3,833.06
Interest															
ANZ Cash Investment Account															
+ANZCMT	30/07/2021	1.28	-	-	-	-	-	-	-	1.28	-	-	1.28	-	-
	31/08/2021	6.74	-	-	-	-	-	-	-	6.74	-	-	6.74	-	-
	30/09/2021	12.49	-	-	-	-	-	-	-	12.49	-	-	12.49	-	-
	29/10/2021	3.49	-	-	-	-	-	-	-	3.49	-	-	3.49	-	-
	30/11/2021	0.07	-	-	-	-	-	-	-	0.07	-	-	0.07	-	-
+ANZCMT totals		24.07	-	-	-	-	-	-	-	24.07	-	-	24.07	-	-
Totals		24.07	-	-	-	-	-	-	-	24.07	-	-	24.07	-	-
Income transaction totals		24.07	15,325.08	68,033.13	29,061.84	-	-	-	-	83,382.28	-	-	52,488.16	27,061.06	3,833.06

(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.



Portfolio ID: 3176057
 Taxation income
 01 Jul 2021 to 30 Jun 2022



Non-CGT gains/losses

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

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
ANZ Cash Investment Account	30/07/2021	1.28	-	1.28
+ANZCMT	31/08/2021	6.74	-	6.74
	30/09/2021	12.49	-	12.49
	29/10/2021	3.49	-	3.49
	30/11/2021	0.07	-	0.07
+ANZCMT totals		24.07	-	24.07
Totals		24.07	-	24.07

(a) The amount of interest that is subject to non-resident withholding tax (NRWT).

(b) The amount of interest that is not subject to non-resident withholding tax (NRWT).

Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
GPU	13/09/2021	204.98	-	204.98
GPU totals		204.98	-	204.98
NUF	17/12/2021	160.00	-	160.00
NUF totals		160.00	-	160.00
ORI	22/12/2021	412.50	-	412.50
ORI totals		412.50	-	412.50
PGH	06/04/2022	122.50	-	122.50
PGH totals		122.50	-	122.50
SGM	20/10/2021	300.00	-	300.00
	23/03/2022	459.20	-	459.20



Portfolio ID: 3176057
 Taxation income
 01 Jul 2021 to 30 Jun 2022



Income transactions - additional information continued

Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
SGM totals		759.20	-	759.20
WOR	29/09/2021 30/03/2022	500.00 500.00	-	500.00 500.00
WOR totals		1,000.00	-	1,000.00
Totals		2,659.18	-	2,659.18

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

Income accrued in previous period

Asset	Tax date	Payment date	Total income \$	Cash \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets \$
DXS_DDF	29/06/2021	30/08/2021	262.71	262.71	-	-	-	-
DXS_DIT	29/06/2021	30/08/2021	60.05	60.05	-	-	-	-
DXS_DOT	29/06/2021	30/08/2021	136.03	136.03	-	-	-	-
ENN_F	29/06/2021	03/09/2021	1,071.00	1,071.00	-	-	-	-
LEP_PT	29/06/2021	06/09/2021	537.50	537.50	-	-	-	-
PE1	30/06/2021	15/07/2021	1,451.30	726.45	724.85	-	-	-
Totals			3,518.59	2,793.74	724.85	-	-	-

NCMI

There were no amounts recorded in this period.

Income summary ^(a)

	Interest	Unfranked	Franked	Franking credits	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits	Aust Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income transactions														
Dividends	-	5,311.06	68,033.13	29,061.84	-	-	-	-	73,344.19	-	-	47,194.96	26,149.23	-
Trust Income	-	10,014.02	-	-	-	-	-	-	10,014.02	-	-	5,269.13	911.83	3,833.06
Interest	24.07	-	-	-	-	-	-	-	24.07	-	-	24.07	-	-
Totals	24.07	15,325.08	68,033.13	29,061.84	-	-	-	-	83,382.28	-	-	52,488.16	27,061.06	3,833.06
Totals for all income	24.07	15,325.08	68,033.13	29,061.84	-	-	-	-	83,382.28	-	-	52,488.16	27,061.06	3,833.06

(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

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

ANZ Share Investing is a service provided by CMC Markets Stockbroking Limited ABN 69 081 002 851 AFSL 246381 ("CMC Markets"), a Participant of the Australian Securities Exchange, Sydney Stock Exchange and Chi-X Australia, at the request of Australia and New Zealand Banking Group Limited ABN 11 005 357 222 (ANZ). CMC Markets uses a third party service provider, Praemium ("Service Provider") in providing Tax Tools to you. In order to obtain Tax Tools (Standard) Reports, you have agreed to be bound by the Tax Tools Terms and Conditions. These General Notices and Taxation Notices should be read in conjunction with the ANZ Share Investing Trading 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 CMC Markets 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 your 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) and have been prepared by Praemium. The reports 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.

Neither ANZ nor CMC Markets give any representation or warranty as to the accuracy, reliability or completeness of information contained in the reports. Except to the extent any liability cannot be excluded under law, none of ANZ, CMC Markets, nor any of their directors, employees, contractors or agents accept any liability for any error or omission in the reports or for any loss or damage suffered or incurred, directly or indirectly, by the user or any other person as a result of or in connection with the report.

"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://trading.anzshareinvesting.com.au/Manage/TaxTools#/FAQ> for more help

