

Annual tax statement

for the period 1 July 2020 to 30 June 2021

Account details

Product	BT Panorama Investments
Account ID	120290572
Account name	M & E Linn Superannuation Fund
Entity type	Trust
Adviser	Chris Jones +61 (7) 3286 1322

Contents

Summary of assessable income	2
Deductions and credits summary	3
Interest schedule	5
Dividends schedule	6
Distributions schedule	7
Other income schedule	9
Capital gain/loss schedule	10
Miscellaneous expenses schedule	14
Complaints	16

For more information



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Please read the Panorama tax guide where the information contained in this statement is further explained

Summary of assessable income

Item	Amount \$
Gross interest	34.15
Unfranked dividends from shares	0.00
Franked dividends from shares	4,872.44
Franking credits from shares	2,088.19
Franked distributions from trusts	7.03
Distributions from trusts	3,472.20
Net capital gain	88,060.14
Foreign income	18.67
Foreign trust and CFC income	0.00
Australian franking credits from a New Zealand franking company	0.00
Other income	1,600.69
Total assessable income	\$100,153.51

Deductions and credits summary

Deductions

Item	Amount \$
Listed investment company capital gain deduction	0.00
Expenses	9,353.31
Loss on sale of traditional security	0.00
Total deductions/expenses	\$9,353.31

Total taxable income from investment assets

\$90,800.20

Tax credits

Item	Amount \$
TFN amounts withheld from interest	0.00
TFN amounts withheld from unfranked dividends	0.00
TFN amounts withheld from trust distributions	0.00
Credit for tax paid by trustee	0.00
Franking credits from shares (after 45 day rule)	2,088.19
Franking credits from trust distributions (after 45 day rule)	2.11
Australian franking credits from a New Zealand franking company	0.00
Foreign income tax offset (including CG offset)	0.00
Non-resident withholding tax on non-MIT distributions	0.00
Share of ESVCLP Tax Offset	0.00
Share of Early Stage Investor Tax Offset	0.00
Exploration Credits	0.00

Total tax credits

\$2,090.30

Deductions and credits summary

Additional information for non-residents

Item	Amount \$	Tax Withheld
Interest income	0.00	0.00
Unfranked dividends	0.00	0.00
Clean building MIT fund payments	0.00	0.00
NCMI MIT fund payments	0.00	0.00
eNCMI MIT fund payments	0.00	0.00
Other MIT fund payments	0.00	0.00

Additional information on non-concessional MIT income (NCMI)

Item	Amount \$
Non-concessional MIT income - non primary production	19.08
Excluded from non-concessional MIT income - non primary production	0.00
Non-concessional MIT capital gains	0.00
Excluded from non-concessional MIT capital gains	0.00

*Please consult with your tax adviser to confirm the deductibility of expenses, and to determine the tax label that should be applied to each expense.

Interest schedule

Cash

Date	Investment	Amount \$
Transaction Account		
31 Jul 2020	Cash Management Account	3.29
31 Aug 2020	Cash Management Account	3.25
30 Sep 2020	Cash Management Account	4.54
31 Oct 2020	Cash Management Account	4.25
30 Nov 2020	Cash Management Account	3.19
31 Dec 2020	Cash Management Account	2.51
31 Jan 2021	Cash Management Account	2.13
28 Feb 2021	Cash Management Account	1.84
31 Mar 2021	Cash Management Account	2.11
30 Apr 2021	Cash Management Account	2.36
31 May 2021	Cash Management Account	2.41
30 Jun 2021	Cash Management Account	2.27
Subtotal		\$34.15
Total cash		\$34.15

Total interest

\$34.15

Interest is reflected on a cash basis and does not include interest accrued that will be received after period end.

Dividends schedule

Security	Date	Quantity	Unfranked amount \$	Unfranked CFI amount \$	Franked amount \$	Franking credits \$	Franking credits allowed \$	Exploration credits \$
FMG Fortescue Metals Group Ltd	24 Mar 2021	1,420	0.00	0.00	2,087.40	894.60	894.60	0.00
Subtotal			\$0.00	\$0.00	\$2,087.40	\$894.60	\$894.60	\$0.00
TLS Telstra Corporation Limited	24 Sep 2020	12,486	0.00	0.00	998.88	428.09	428.09	0.00
TLS Telstra Corporation Limited	26 Mar 2021	22,327	0.00	0.00	1,786.16	765.50	765.50	0.00
Subtotal			\$0.00	\$0.00	\$2,785.04	\$1,193.59	\$1,193.59	\$0.00
Total			\$0.00	\$0.00	\$4,872.44	\$2,088.19	\$2,088.19	\$0.00

Your tax statement summary excludes franking credits where we have determined that you have not held the investment for the required holding period (45 or 90 days). If you are an individual with total franking credits of less than \$5,000 from all investments, you may be eligible to claim all franking credits. Please refer to Panorama tax guide for more information.

Dividends are recorded on a cash basis, based on their pay date. Dividends included here are received from direct holdings, and not through trust distributions.

Distributions schedule - summary

Description	Total distribution \$	Less 2020 entitlement ¹ \$	Add 2021 entitlement ² \$	Total income ³ \$
HOW0098AU Ardea Real Outcome Fund	7,158.96	2,116.82	0.00	5,042.14
THT.STPLD Transurban Holdings Trust (Stapled Security Underlying)	319.81	0.00	437.06	756.87
Total	\$7,478.77	\$2,116.82	\$437.06	\$5,799.01

1. Income you received during the year ended 30 June 2021 which was included in your 30 June 2020 tax return.

2. Income you received after 30 June 2021 which is required to be included in your 30 June 2021 tax return.

3. Total distribution amount shown in the following 'Distributions schedule - detail'.

Please refer to "Distributions schedule - detail" on the following pages for more detailed information by security.

Income from trusts has been recorded on an attribution basis for AMITs, and on a present entitlement basis for non-AMITs. Income components have been calculated based on amounts advised by the relevant fund managers.

Distributions schedule - detail

Description	Total \$	HOW0098AU	THT.STPLD
Interest – Australian	284.61	22.48	262.13
Dividends			
Unfranked amount	0.00	0.00	0.00
Unfranked CFI amount	0.00	0.00	0.00
Franked amount	4.92	0.00	4.92
Franking credits (before 45 day rule)	2.11	0.00	2.11
Franking credits denied	0.00	0.00	0.00
Other Australian income	3,187.59	3,028.48	159.11
Gains not eligible for discount - TAP	0.00	0.00	0.00
Gains not eligible for discount - Non TAP	0.00	0.00	0.00
Discounted capital gains - TAP	0.00	0.00	0.00
Discounted capital gains - Non TAP	0.00	0.00	0.00
Gross foreign income	18.67	18.67	0.00
Australian franking credits from a New Zealand franking company	0.00	0.00	0.00
Foreign trust and CFC income	0.00	0.00	0.00
Total taxable income	\$3,497.90	\$3,069.63	\$428.27
Other non-taxable items			
CGT concession	0.00	0.00	0.00
Tax free amounts	0.00	0.00	0.00
Non-assessable non-exempt income	0.00	0.00	0.00
Tax deferred amounts / Return of capital	0.00	0.00	0.00
Other non-assessable amounts	2,303.22	1,972.51	330.71
Assessable credits / offsets			
Franking credits (after 45 day rule)	2.11	0.00	2.11
Foreign income tax offset	0.00	0.00	0.00
Foreign income tax offset – capital gain	0.00	0.00	0.00
Total distribution	\$5,799.01	\$5,042.14	\$756.87
Includes non-cash attributions	0.01	0.00	0.01
Taxes withheld			
Non-resident withholding tax on interest	0.00	0.00	0.00
Non-resident withholding tax on unfranked dividends	0.00	0.00	0.00
Non-resident withholding tax on MIT	0.00	0.00	0.00
Non-resident withholding tax on non-MIT	0.00	0.00	0.00
TFN tax withheld	0.00	0.00	0.00
Cash distribution	\$5,799.00	\$5,042.14	\$756.86
AMIT Cost base increase / decrease	-2,303.22	-1,972.51	-330.71

Other income schedule

Miscellaneous income

Date	Description	Assessable amount \$	Non-assessable amount \$
7 Jul 2020	Good Value Claim	380.90	0.00
20 May 2021	Good Value Claim	1,219.79	0.00
	Total	\$1,600.69	\$0.00

Insurance refunds have been disclosed as 'non assessable'. However, this depends on your individual circumstances, and you should consult your tax adviser in conjunction with the information in the Product Disclosure Document relevant to your insurance.

Net capital gain/loss schedule

	Capital losses	Gains not eligible for discount	Gains eligible for discount
Capital gains/losses on sales	0.00	60,730.56	54,659.16
Net capital gain from distributions			
TAP		0.00	0.00
Non TAP		0.00	0.00
On platform losses brought forward	0.00		
Subtotal	\$0.00	\$60,730.56	\$54,659.16
Application of losses	0.00	0.00	0.00
Subtotal	\$0.00	\$60,730.56	\$54,659.16
CGT discount			-27,329.58
Net capital gain/loss	\$0.00	\$60,730.56	\$27,329.58

Security	Disposal date	Quantity	Sale proceeds \$	Acquisition date	CGT/reduced/indexed cost base \$	Capital losses \$	Gains not eligible for discount \$	Gains eligible for discount \$
PBH Pointsbet Holdings Limited								
PBH Pointsbet Holdings Limited	15 Sep 2020	7,801.0000	88,862.07	27 Sep 2019	28,131.51	0.00	60,730.56	0.00
PBH Pointsbet Holdings Limited	15 Mar 2021	3,403.0000	47,853.77	27 Sep 2019	16,592.23	0.00	0.00	31,261.54
PBH Pointsbet Holdings Limited	15 Mar 2021	1,869.0000	26,282.32	28 Nov 2019	6,805.80	0.00	0.00	19,476.52
PBHO Pointsbet Holdings Limited Options Expiry 30-September-2022								
PBHO Pointsbet Holdings Limited Options Expiry 30-September-2022	15 Mar 2021	746.0000	3,354.52	27 Sep 2019	0.00	0.00	0.00	3,354.52

Net capital gain/loss schedule

Security	Disposal date	Quantity	Sale proceeds \$	Acquisition date	CGT/reduced/indexed cost base \$	Capital losses \$	Gains not eligible for discount \$	Gains eligible for discount \$
PBHO Pointsbet Holdings Limited Options Expiry 30-September-2022	15 Mar 2021	126.0000	566.58	28 Nov 2019	0.00	0.00	0.00	566.58
Subtotal			\$166,919.26		\$51,529.54	\$0.00	\$60,730.56	\$54,659.16

Please refer to the Panorama tax guide or contact us if you would like to know which cost base was applied (CGT cost base, reduced cost base, or indexed cost base) for each asset.

Unrealised gain/loss schedule as at 30 Jun 2021

	Capital losses	Gains not eligible for discount	Gains eligible for discount
Unrealised gains/losses	\$109,573.53	\$22,438.01	\$37,526.03
Application of losses	-59,964.04	-22,438.01	-37,526.03
Subtotal	\$49,609.49	\$0.00	\$0.00
CGT discount			0.00
Net unrealised gain/loss	\$49,609.49	\$0.00	\$0.00

Acquisition date	Description	Quantity	Ex distribution value \$	CGT cost base \$	Reduced/indexed cost base \$	Capital losses \$	Gains not eligible for discount \$	Gains eligible for discount \$
8 Dec 2020	AC8 Auscann Group Holdings Ltd	87,622.0000	8,674.58	23,245.37	23,245.37	14,570.79	0.00	0.00
15 Sep 2020	BBUS Beta Us Str Bear Tmf Units	36,545.0000	39,651.33	75,365.51	75,365.51	35,714.18	0.00	0.00
11 Mar 2019	BYE Byron Energy Limited	46,823.0000	4,682.30	15,234.22	15,234.22	10,551.92	0.00	0.00
2 Dec 2019	BYE Byron Energy Limited	50,821.0000	5,082.10	15,008.69	15,008.69	9,926.59	0.00	0.00
2 Jun 2020	DEG De Grey Mining Limited	23,779.0000	29,367.07	9,999.68	9,999.68	0.00	0.00	19,367.39
8 Dec 2020	EQR EQ Resources Limited	404,959.0000	11,338.85	16,466.24	16,466.24	5,127.39	0.00	0.00
8 Dec 2020	FMG Fortescue Metals Group Ltd	1,420.0000	33,142.80	29,938.10	29,938.10	0.00	3,204.70	0.00
20 Oct 2020	GOLD ETFS Metal Securities Australia Limited	593.0000	129,706.89	149,969.38	149,969.38	20,262.49	0.00	0.00

Unrealised gain/loss schedule as at 30 Jun 2021

Acquisition date	Description	Quantity	Ex distribution value \$	CGT cost base \$	Reduced/indexed cost base \$	Capital losses \$	Gains not eligible for discount \$	Gains eligible for discount \$
4 Mar 2021	GTG Genetic Technologies Limited	415,625.0000	3,532.81	4,168.75	4,168.75	635.94	0.00	0.00
4 Mar 2021	GTG Genetic Technologies Limited	88,750.0000	754.38	944.38	944.38	190.00	0.00	0.00
17 Jun 2019	HOW0098AU Ardea Real Outcome Fund	73,091.7825	69,195.99	68,610.55	68,610.55	0.00	0.00	585.44
16 Sep 2020	HOW0098AU Ardea Real Outcome Fund	30,671.7104	29,036.91	29,416.94	29,416.94	380.03	0.00	0.00
20 Oct 2020	LYC Lynas Rare Earths Limited	3,492.0000	19,939.32	9,999.62	9,999.62	0.00	9,939.70	0.00
25 Oct 2019	NTU Northern Minerals Limited	100,000.0000	3,300.00	5,072.05	5,072.05	1,772.05	0.00	0.00
1 Mar 2021	SHG Singular Health Group Ltd	30,000.0000	9,300.00	17,869.64	17,869.64	8,569.64	0.00	0.00
8 Dec 2020	TCL Transurban Holdings Limited (Stapled Security Underlying)	2,132.0000	7,542.24	7,988.91	7,988.91	446.67	0.00	0.00
8 Dec 2020	TCL Transurban Holdings Trust (Stapled Security Underlying)	2,132.0000	19,537.87	18,335.23	18,335.23	0.00	1,202.64	0.00
8 Dec 2020	TCL Transurban International Limited (Stapled Security Underlying)	2,132.0000	3,258.25	3,311.36	3,311.36	53.11	0.00	0.00
25 Feb 2019	TLS Telstra Corporation Limited	12,486.0000	46,947.36	40,061.65	40,061.65	0.00	0.00	6,885.71
8 Dec 2020	TLS Telstra Corporation Limited	9,841.0000	37,002.16	30,048.07	30,048.07	0.00	6,954.09	0.00
12 Mar 2020	TSO Tesoro Resources Limited	107,000.0000	15,515.00	4,827.51	4,827.51	0.00	0.00	10,687.49
9 Jul 2020	TSO Tesoro Resources Limited	13,375.0000	1,939.38	802.50	802.50	0.00	1,136.88	0.00
2 Mar 2021	VML Vital Metals Limited	75,568.0000	3,627.26	4,999.99	4,999.99	1,372.73	0.00	0.00
Subtotal						\$109,573.53	\$22,438.01	\$37,526.03

Please refer to the Panorama tax guide or contact us if you would like to know which cost base was applied (CGT cost base, reduced cost base, or indexed cost base) for each asset.

Please note this statement uses post distribution prices (also known as "Ex" prices). Please note that information contained in this statement will be incorrect if either the purchase date or original cost of any parcel supplied to us is incorrect.

Revenue assets have been included in this schedule for information purposes but their actual tax treatment on disposal may be different.

Miscellaneous expenses schedule

Payment date	Description	Deductible \$	Not deductible \$
2 Jul 2020	Administration fee	71.61	0.00
2 Jul 2020	Advice fee	553.21	0.00
4 Aug 2020	Administration fee	74.79	0.00
4 Aug 2020	Advice fee	574.51	0.00
3 Sep 2020	Administration fee	79.03	0.00
7 Sep 2020	Advice fee	602.05	0.00
26 Sep 2020	Expense Recovery - Legislative	28.58	0.00
5 Oct 2020	Administration fee	87.27	0.00
7 Oct 2020	Advice fee	825.95	0.00
4 Nov 2020	Administration fee	99.86	0.00
6 Nov 2020	Advice fee	850.95	0.00
3 Dec 2020	Administration fee	106.30	0.00
7 Dec 2020	Advice fee	804.45	0.00
6 Jan 2021	Administration fee	120.32	0.00
8 Jan 2021	Advice fee	810.34	0.00
3 Feb 2021	Administration fee	125.27	0.00
5 Feb 2021	Advice fee	815.96	0.00
3 Mar 2021	Administration fee	112.83	0.00
5 Mar 2021	Advice fee	727.08	0.00
7 Apr 2021	Administration fee	119.96	0.00
9 Apr 2021	Advice fee	782.00	0.00
5 May 2021	Administration fee	111.87	0.00
7 May 2021	Advice fee	753.94	0.00

Miscellaneous expenses schedule

Payment date	Description	Deductible \$	Not deductible \$
3 Jun 2021	Administration fee	115.18	0.00
Total		\$9,353.31	\$0.00

Adviser Establishment Fee, Advice Fee, and One-off advice fee are collectively referred to as 'Fees payable for advice and services provided to you' in the Panorama Investor Guide. All expenses include any amount of GST paid less any reduced input tax credits that may have been received.

Insurance premiums have been disclosed as 'not deductible'. However, this depends on your individual circumstances, and you should consult your tax adviser in conjunction with the information in the Product Disclosure Document relevant to your insurance.

Complaints

If you have a complaint, contact our dedicated Customer Solutions team on 1300 881 716 from 8.00am to 6.30pm, Monday to Friday (Sydney time) or write to us at GPO Box 2675, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: www.afca.org.au

Email: info@afca.org.au

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001

Disclaimer

This document may not be copied, reproduced or otherwise distributed or circulated without the express permission of BT Portfolio Services Ltd ABN 73 095 055 208 AFSL 233715 (BTPS). This statement is designed to assist you in preparing your 1 Jul 2020 - 30 Jun 2021 Australian Tax Return. It is provided for the use of investors in Panorama and is based on current Australian taxation laws and their interpretation.

Due to the nature of taxation law, a number of assumptions have been made in the preparation of this statement and these are disclosed in the Panorama tax guide. The application of tax laws depends upon an investor's specific circumstances and our assumptions may not be relevant to you. You should therefore seek professional advice on the taxation implications of your investments and should not rely on the information contained in this statement which should be used as a guide only. In addition, if a parcel reset has occurred the information in this statement may not be accurate and you should not rely on it without professional taxation advice.

The information contained in this statement is given in good faith and has been derived from sources believed to be accurate at the statement request date. However, it is general information only and should not be considered a comprehensive statement on any matter nor relied upon as such. BTPS operates Panorama Investments and BT Invest. Westpac Financial Services Ltd ABN 20 000 241 127 AFSL 233716 (WFSL) is the responsible entity and issuer of interests in BT Managed Portfolios. Westpac Banking Corporation ABN 33 007 457 141 AFSL and Australian credit licence 233714 (Westpac) is the issuer of the Cash Management Account (BT CMA). Together, these products are referred to as the Panorama products.
