



Portfolio ID: 1110231

Tax summary

01 Jul 2021 to 30 Jun 2022



Assessable income

Australian income		
Interest	Interest	1.98
	Interest exempt from NRWT	-
	Total interest	1.98
Dividends		
	Unfranked	-
	Unfranked CFI	-
	Total unfranked	-
	Franked	4,143.18
	Franking credits	1,775.65
	Total dividends	5,918.83
Trust income		
	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	-
	Total trust income	-
Total Australian income		5,920.81
Foreign income		
Other	Other foreign source income	89.61
	Total other	89.61
Total foreign income		89.61
Net capital gain ^(b)		-
Total assessable income		6,010.42

Tax offsets, credits and NCMI

Franking credits		
Dividends	Franking credits	1,775.65
	Less franking credits denied	-
Total franking credits		1,775.65
Foreign tax ^(a)		
Total foreign tax		-

(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.

Deductions

There were no deductions recorded in this period.



Portfolio ID: 1110231

Realised CGT

01 Jul 2021 to 30 Jun 2022



Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	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 \$				
5G NETWORKS LIMITED FPO																
5GN	29/06/2020	29/06/2020	23/11/2021	500	582.00	582.00	NA	500.00	-	NA	NA	NA	NA	-82.00	NA	
	28/08/2020	28/08/2020	23/11/2021	8,000	15,579.95	15,579.95	NA	8,000.00	-	NA	NA	NA	NA	-7,579.95	NA	
	11/09/2020	11/09/2020	23/11/2021	7,500	13,079.95	13,079.95	NA	7,500.00	-	NA	NA	NA	NA	-5,579.95	NA	
	30/10/2020	30/10/2020	23/11/2021	7,000	11,534.95	11,534.95	NA	7,000.00	-	NA	NA	NA	NA	-4,534.95	NA	
5GN totals				23,000	40,776.85	40,776.85	NA	23,000.00	-	NA	NA	NA	NA	-17,776.85	NA	
AMP LIMITED FPO																
AMP	04/03/2021	04/03/2021	10/02/2022	8,000	11,429.95	11,429.95	NA	8,460.05	-	NA	NA	NA	NA	-2,969.90	NA	
	22/02/2022	22/02/2022	19/04/2022	8,000	7,939.95	7,939.95	NA	8,535.05	595.10	NA	NA	595.10	595.10	NA	NA	
AMP totals				16,000	19,369.90	19,369.90	NA	16,995.10	595.10	NA	NA	595.10	595.10	-2,969.90	NA	
CALIDUS RESOURCES LIMITED FPO																
CAI	12/10/2021	12/10/2021	11/01/2022	10,000	5,916.63	5,916.63	NA	7,430.05	1,513.42	NA	NA	1,513.42	1,513.42	NA	NA	
	12/10/2021	12/10/2021	25/02/2022	2,000	1,183.32	1,183.32	NA	1,516.67	333.35	NA	NA	333.35	333.35	NA	NA	
	25/01/2022	25/01/2022	25/02/2022	10,000	7,119.95	7,119.95	NA	7,583.38	463.43	NA	NA	463.43	463.43	NA	NA	
CAI totals				22,000	14,219.90	14,219.90	NA	16,530.10	2,310.20	NA	NA	2,310.20	2,310.20	NA	NA	
EVOLUTION MINING LIMITED FPO																
EVN	04/06/2021	04/06/2021	18/11/2021	2,000	10,159.95	10,159.95	NA	8,581.84	-	NA	NA	NA	NA	-1,578.11	NA	
	27/08/2021	27/08/2021	18/11/2021	1,298	4,997.30	4,997.30	NA	5,569.61	572.31	NA	NA	572.31	572.31	NA	NA	
	24/11/2021	24/11/2021	22/02/2022	3,200	12,915.95	12,915.95	NA	13,868.05	952.10	NA	NA	952.10	952.10	NA	NA	
EVN totals				6,498	28,073.20	28,073.20	NA	28,019.50	1,524.41	NA	NA	1,524.41	1,524.41	-1,578.11	NA	
HELLOWORLD TRAVEL LIMITED FPO																
HLO	02/07/2019	02/07/2019	04/10/2021	858	4,286.53	4,286.53	NA	2,574.02	-	NA	NA	NA	NA	-1,712.51	NA	
	03/08/2020	11/08/2020	04/10/2021	96	158.40	158.40	NA	288.00	129.60	86.40	NA	NA	86.40	NA	NA	
	10/08/2020	10/08/2020	04/10/2021	1,046	1,725.90	1,725.90	NA	3,138.03	1,412.13	941.42	NA	NA	941.42	NA	NA	
HLO totals				2,000	6,170.83	6,170.83	NA	6,000.05	1,541.73	1,027.82	NA	NA	1,027.82	-1,712.51	NA	
INSURANCE AUSTRALIA GROUP LIMITED FPO																
IAG	19/02/2021	19/02/2021	10/08/2021	2,000	9,979.95	9,979.95	NA	10,568.36	588.41	NA	NA	588.41	588.41	NA	NA	
	16/06/2021	16/06/2021	10/08/2021	2,000	10,439.95	10,439.95	NA	10,568.36	128.41	NA	NA	128.41	128.41	NA	NA	
	15/10/2021	15/10/2021	11/02/2022	3,000	14,779.95	14,779.95	NA	14,260.05	-	NA	NA	NA	NA	-519.90	NA	
	07/04/2022	07/04/2022	29/04/2022	2,500	10,704.95	10,704.95	NA	11,080.05	375.10	NA	NA	375.10	375.10	NA	NA	
IAG totals				9,500	45,904.80	45,904.80	NA	46,476.82	1,091.92	NA	NA	1,091.92	1,091.92	-519.90	NA	
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	05/06/2018	05/06/2018	30/09/2021	330	8,873.85	8,873.85	NA	9,144.13	270.28	180.19	NA	NA	180.19	NA	NA	
	24/08/2018	24/08/2018	30/09/2021	320	8,829.55	8,829.55	NA	8,867.03	37.48	24.99	NA	NA	24.99	NA	NA	
	05/03/2019	05/03/2019	30/09/2021	350	8,816.95	8,816.95	NA	9,698.32	881.37	587.58	NA	NA	587.58	NA	NA	
	02/06/2020	02/06/2020	30/09/2021	279	3,947.85	3,947.85	NA	7,730.95	3,783.10	2,522.07	NA	NA	2,522.07	NA	NA	

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 \$	Capital gain using the different calculation methods			CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
NAB totals				1,279	30,468.20	30,468.20	NA	35,440.43	4,972.23	3,314.83	NA	NA	3,314.83	NA	NA
PTB GROUP LIMITED FPO															
PTB	19/11/2020	19/11/2020	26/07/2021	10,000	7,469.95	7,469.95	NA	7,575.05	105.10	NA	NA	105.10	105.10	NA	NA
PTB totals				10,000	7,469.95	7,469.95	NA	7,575.05	105.10	NA	NA	105.10	105.10	NA	NA
SANTOS LIMITED FPO															
STO	27/07/2021	17/12/2021	02/02/2022	1,255	7,899.95	7,899.95	NA	9,279.60	1,379.65	NA	NA	1,379.65	1,379.65	NA	NA
STO totals				1,255	7,899.95	7,899.95	NA	9,279.60	1,379.65	NA	NA	1,379.65	1,379.65	NA	NA
SYDNEY AIRPORT FULLY PAID STAPLED SECURITIES - SAL															
SYD_SAL	01/04/2021	01/04/2021	12/08/2021	1,500	8,249.13	8,249.13	NA	10,452.34	2,203.21	NA	NA	2,203.21	2,203.21	NA	NA
SYD_SAL totals				1,500	8,249.13	8,249.13	NA	10,452.34	2,203.21	NA	NA	2,203.21	2,203.21	NA	NA
SYDNEY AIRPORT FULLY PAID STAPLED SECURITIES - SAT 1															
SYD_SAT1	01/04/2021	01/04/2021	12/08/2021	1,500	830.82	830.82	NA	1,052.71	221.89	NA	NA	221.89	221.89	NA	NA
SYD_SAT1 totals				1,500	830.82	830.82	NA	1,052.71	221.89	NA	NA	221.89	221.89	NA	NA
WEBCENTRAL LTD FPO															
WCG	23/11/2021	23/11/2021	03/05/2022	30,000	15,000.00	15,000.00	NA	8,380.05	-	NA	NA	NA	NA	-6,619.95	NA
WCG totals				30,000	15,000.00	15,000.00	NA	8,380.05	-	NA	NA	NA	NA	-6,619.95	NA
WOODSIDE PETROLEUM LTD FPO															
WPL	16/03/2018	16/03/2018	08/02/2022	87	139.20	139.20	NA	2,346.41	2,207.21	1,471.47	NA	NA	1,471.47	NA	NA
	29/06/2020	29/06/2020	08/02/2022	220	4,543.15	4,543.15	NA	5,933.47	1,390.32	926.88	NA	NA	926.88	NA	NA
	29/10/2020	29/10/2020	08/02/2022	550	9,578.95	9,578.95	NA	14,833.67	5,254.72	3,503.15	NA	NA	3,503.15	NA	NA
	31/03/2021	31/03/2021	08/02/2022	375	9,087.47	9,087.47	NA	10,113.86	1,026.39	NA	NA	1,026.39	1,026.39	NA	NA
	28/07/2021	28/07/2021	08/02/2022	1,000	22,284.49	22,284.49	NA	26,970.30	4,685.81	NA	NA	4,685.81	4,685.81	NA	NA
WPL totals				2,232	45,633.26	45,633.26	NA	60,197.71	14,564.45	5,901.50	NA	5,712.20	11,613.70	NA	NA
Disposals of CGT asset totals					270,066.79	270,066.79	NA	269,399.46	30,509.89	10,244.15	NA	15,143.68	25,387.83	-31,177.22	NA

(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: 1110231

Realised CGT

01 Jul 2021 to 30 Jun 2022



Trust CGT distributions

There were no trust CGT distributions within the period.

Summary of CGT gains/losses

	Total	Discounted	Indexed	Other
	\$	\$	\$	\$
Losses available to offset				
Carried forward from prior years	-			
Current year losses	-31,177.22			
Total	-31,177.22			
CGT gains				
Disposals of CGT assets	30,509.89	15,366.21	-	15,143.68
Trust CGT distributions	-	-	-	-
CGT gain before losses applied	30,509.89	15,366.21	-	15,143.68
Losses applied	-30,509.89	-15,366.21	-	-15,143.68
CGT gain after losses applied	-	-	-	-
Discount applied ^(a)	-	-	NA	NA
Net capital loss	-667.33	-	-	-

(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: 1110231

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 \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
EVOLUTION MINING LIMITED FPO																
EVN	28/09/2021	-	-	164.90	70.67	-	-	-	-	164.90 ^(b)	-	-	-	164.90	-	-
EVN totals		-	-	164.90	70.67	-	-	-	-	164.90	-	-	-	164.90	-	-
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	02/07/2021	-	-	767.40	328.89	-	-	-	-	767.40 ^(b)	-	-	-	767.40	-	-
NAB totals		-	-	767.40	328.89	-	-	-	-	767.40	-	-	-	767.40	-	-
TELSTRA CORPORATION LIMITED. FPO																
TLS	23/09/2021	-	-	240.00	102.86	-	-	-	-	240.00 ^(b)	-	-	-	240.00	-	-
	01/04/2022	-	-	240.00	102.86	-	-	-	-	240.00 ^(b)	-	-	-	240.00	-	-
TLS totals		-	-	480.00	205.72	-	-	-	-	480.00	-	-	-	480.00	-	-
WESTPAC BANKING CORPORATION FPO																
WBC	21/12/2021	-	-	900.00	385.71	-	-	-	-	900.00 ^(b)	-	-	-	900.00	-	-
	24/06/2022	-	-	915.00	392.14	-	-	-	-	915.00 ^(b)	-	-	-	915.00	-	-
WBC totals		-	-	1,815.00	777.85	-	-	-	-	1,815.00	-	-	-	1,815.00	-	-
WOODSIDE PETROLEUM LTD FPO																
WPL	24/09/2021	-	-	915.88	392.52	-	-	-	-	915.88 ^(b)	-	-	-	915.88	-	-
WPL totals		-	-	915.88	392.52	-	-	-	-	915.88	-	-	-	915.88	-	-
Totals		-	-	4,143.18	1,775.65	-	-	-	-	4,143.18	-	-	-	4,143.18	-	-
Foreign income																
OIL SEARCH LIMITED 10 TOEA FPO																
OSH	21/09/2021	-	-	-	-	-	89.61	-	-	89.61 ^(b)	-	-	-	89.61	-	-
OSH totals		-	-	-	-	-	89.61	-	-	89.61	-	-	-	89.61	-	-
Totals		-	-	-	-	-	89.61	-	-	89.61	-	-	-	89.61	-	-
Interest																
ANZ Cash Investment Account																
+ANZCMT	30/07/2021	0.59	-	-	-	-	-	-	-	0.59	-	-	-	0.59	-	-
	31/08/2021	0.54	-	-	-	-	-	-	-	0.54	-	-	-	0.54	-	-
	30/09/2021	0.63	-	-	-	-	-	-	-	0.63	-	-	-	0.63	-	-

Income transactions^(a) continued

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 \$
Interest																
	29/10/2021	0.22	-	-	-	-	-	-	-	0.22	-	-	-	0.22	-	-
+ANZCMT totals		1.98	-	-	-	-	-	-	-	1.98	-	-	-	1.98	-	-
Totals		1.98	-	-	-	-	-	-	-	1.98	-	-	-	1.98	-	-
Income transaction totals		1.98	-	4,143.18	1,775.65	-	89.61	-	-	4,234.77	-	-	-	4,234.77	-	-

(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.

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				
+ANZCMT		30/07/2021	0.59	0.59
		31/08/2021	0.54	0.54
		30/09/2021	0.63	0.63
		29/10/2021	0.22	0.22
+ANZCMT totals			1.98	1.98

Income transactions - additional information continued

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
Totals		1.98	-	1.98

(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).

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

Gross foreign income

	Tax date	Attributed CFC income ^(a) \$	Foreign income net of tax ^(b) \$	Foreign tax \$	Aust franking credits from NZ co	Gross foreign income total \$	Asset currency (if not AUD)	Asset currency amount	NZ franking credits from NZ co
OSH	21/09/2021	-	89.61	-	-	89.61		-	-
OSH totals		-	89.61	-	-	89.61		-	-
Totals		-	89.61	-	-	89.61		-	-

(a) The attributable income of a controlled foreign company (CFC).

(b) Foreign-source assessable income (other than attributed CFC income and distributed capital gains in respect of foreign CGT assets), less foreign tax.

NCMI

There were no amounts recorded in this period.



Portfolio ID: 1110231

Taxation income

01 Jul 2021 to 30 Jun 2022



Income summary ^(a)

	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 \$
Income transactions															
Dividends	-	-	4,143.18	1,775.65	-	-	-	-	4,143.18	-	-	-	4,143.18	-	-
Foreign income	-	-	-	-	-	89.61	-	-	89.61	-	-	-	89.61	-	-
Interest	1.98	-	-	-	-	-	-	-	1.98	-	-	-	1.98	-	-
Totals	1.98	-	4,143.18	1,775.65	-	89.61	-	-	4,234.77	-	-	-	4,234.77	-	-
Totals for all income	1.98	-	4,143.18	1,775.65	-	89.61	-	-	4,234.77	-	-	-	4,234.77	-	-

(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 you 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.

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"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