

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 \$
AFTERPAY LIMITED FPO															
APT	03/03/2020	03/03/2020	04/05/2020	1,000	35,214.44	35,214.44	NA	36,516.74	1,302.30	NA	NA	1,302.30	1,302.30	NA	NA
APT totals				1,000	35,214.44	35,214.44	NA	36,516.74	1,302.30	NA	NA	1,302.30	1,302.30	NA	NA
BHP GROUP LIMITED FPO															
BHP	03/03/2020	03/03/2020	01/06/2020	1,000	34,240.65	34,240.65	NA	35,506.31	1,265.66	NA	NA	1,265.66	1,265.66	NA	NA
BHP totals				1,000	34,240.65	34,240.65	NA	35,506.31	1,265.66	NA	NA	1,265.66	1,265.66	NA	NA
BLACKMORES LIMITED FPO															
BKL	12/07/2019	12/07/2019	17/09/2019	1,000	90,569.52	90,569.52	NA	81,084.53	-	NA	NA	NA	NA	9,484.99	NA
	07/08/2019	07/08/2019	30/09/2019	317	26,697.86	26,697.86	NA	27,213.02	515.16	NA	NA	515.16	515.16	NA	NA
	07/08/2019	07/08/2019	18/10/2019	683	57,522.51	57,522.51	NA	58,180.71	658.20	NA	NA	658.20	658.20	NA	NA
	12/09/2019	12/09/2019	18/10/2019	317	24,380.44	24,380.44	NA	27,003.34	2,622.90	NA	NA	2,622.90	2,622.90	NA	NA
	12/09/2019	12/09/2019	05/02/2020	683	52,529.48	52,529.48	NA	64,168.22	11,638.74	NA	NA	11,638.74	11,638.74	NA	NA
	03/03/2020	03/03/2020	31/03/2020	1,000	70,406.83	70,406.83	NA	72,680.41	2,273.58	NA	NA	2,273.58	2,273.58	NA	NA
BKL totals				4,000	322,106.64	322,106.64	NA	330,330.23	17,708.58	NA	NA	17,708.58	17,708.58	-9,484.99	NA
COMMONWEALTH BANK OF AUSTRALIA FPO															
CBA	07/08/2019	07/08/2019	11/09/2019	1,000	78,850.73	78,850.73	NA	80,341.53	1,490.80	NA	NA	1,490.80	1,490.80	NA	NA
	07/08/2019	07/08/2019	12/09/2019	1,000	78,748.62	78,748.62	NA	81,210.57	2,461.95	NA	NA	2,461.95	2,461.95	NA	NA
	04/10/2019	04/10/2019	11/10/2019	1,000	77,590.31	77,590.31	NA	78,627.83	1,037.52	NA	NA	1,037.52	1,037.52	NA	NA
	04/10/2019	04/10/2019	11/10/2019	1,000	77,535.20	77,535.20	NA	78,640.41	1,105.21	NA	NA	1,105.21	1,105.21	NA	NA
	01/11/2019	01/11/2019	07/11/2019	1,000	77,783.87	77,783.87	NA	78,973.03	1,189.16	NA	NA	1,189.16	1,189.16	NA	NA
	04/11/2019	04/11/2019	08/11/2019	1,000	77,094.71	77,094.71	NA	78,856.28	1,761.57	NA	NA	1,761.57	1,761.57	NA	NA
	04/11/2019	04/11/2019	11/11/2019	1,000	76,862.66	76,862.66	NA	79,828.24	2,965.58	NA	NA	2,965.58	2,965.58	NA	NA
	04/12/2019	04/12/2019	09/12/2019	1,000	78,027.18	78,027.18	NA	79,025.84	998.66	NA	NA	998.66	998.66	NA	NA
	03/03/2020	03/03/2020	03/06/2020	1,000	81,135.03	81,135.03	NA	66,202.67	-	NA	NA	NA	NA	-14,932.36	NA
	05/03/2020	05/03/2020	03/06/2020	1,000	77,263.92	77,263.92	NA	65,723.16	-	NA	NA	NA	NA	-11,540.76	NA
	11/03/2020	11/03/2020	09/06/2020	1,000	69,217.16	69,217.16	NA	71,861.02	2,643.86	NA	NA	2,643.86	2,643.86	NA	NA
	15/06/2020	15/06/2020	16/06/2020	1,000	67,624.31	67,624.31	NA	68,931.73	1,307.42	NA	NA	1,307.42	1,307.42	NA	NA
CBA totals				12,000	917,733.70	917,733.70	NA	908,222.31	16,961.73	NA	NA	16,961.73	16,961.73	-26,473.12	NA
Disposals of CGT asset totals					1,309,295.43	1,309,295.43	NA	1,310,575.59	37,238.27	NA	NA	37,238.27	37,238.27	-35,958.11	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.

Tax summary
01 Jul 2019 to 30 Jun 2020

Assessable income

Australian income	Interest	Interest exempt from NRRWT	-
Interest	Total interest	-	-
Dividends	Unfranked	-	-
	Unfranked CFI	8,614.04	-
	Total unfranked	1,711.73	-
	Franked	10,325.77	-
	Franking credits	-	-
	Total dividends	-	-
Trust income	Franked distributions	-	-
	Franking credits	-	-
	Gross franked distributions	-	-
	Other trust income (a)	-	-
	Total trust income	10,325.77	-
Total Australian income			10,325.77
Foreign income	Other foreign source income	-	-
Other		-	-
Total foreign income			1,280.16
Net capital gain (b)			11,605.93
Total assessable income			11,605.93

(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 NCM1

Franking credits	3,691.73
Dividends	-1,980.00
Less franking credits denied	1,711.73
Total franking credits	1,711.73

(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.

Trust CGT distributions

There were no trust CGT distributions within the period.

Summary of CGT gains/losses

	Carried forward from prior years	Total	Discounted	Indexed	Other
		\$	\$	\$	\$
Losses available to offset					
	Current year losses	-35,958.11			
	Total	-35,958.11			
CGT gains					
	Disposals of CGT assets	37,238.27			37,238.27
	Trust CGT distributions				
	CGT gain before losses applied	37,238.27			37,238.27
	Losses applied	-35,958.11			-35,958.11
	CGT gain after losses applied	1,280.16			1,280.16
	Discount applied ^(a)			NA	NA
Net capital gain		1,280.16			1,280.16

(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.

Income transactions ^(a)

Asset	Tax date	Interest	Unfranked	Franked	entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross excl	franking credits	Aust Foreign taxes	Expenses withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Dividends																
BHP GROUP LIMITED FPO		-	-	994.04	426.02	-	-	-	-	994.04 (b)	-	-	-	994.04	-	-
BHP	24/03/2020	-	-	994.04	426.02	-	-	-	-	994.04	-	-	-	994.04	-	-
BHP totals		-	-	994.04	426.02	-	-	-	-	994.04	-	-	-	994.04	-	-
BLACKMORES LIMITED FPO		-	-	1,400.00	600.00	-	-	-	-	1,400.00 (b)	-	-	-	1,400.00	-	-
BKL	12/09/2019	-	-	1,400.00	600.00	-	-	-	-	1,400.00	-	-	-	1,400.00	-	-
BKL totals		-	-	1,400.00	600.00	-	-	-	-	1,400.00	-	-	-	1,400.00	-	-
COMMONWEALTH BANK OF AUSTRALIA FPO		-	-	4,620.00	-	-	-	-	-	4,620.00 (c)	-	-	-	4,620.00	-	-
CBA	26/09/2019	-	-	4,620.00	-	-	-	-	-	4,620.00	-	-	-	4,620.00	-	-
CBA totals		-	-	4,620.00	-	-	-	-	-	4,620.00	-	-	-	4,620.00	-	-
WESTPAC BANKING CORPORATION FPO		-	-	1,600.00	685.71	-	-	-	-	1,600.00 (b)	-	-	-	1,600.00	-	-
WBC	20/12/2019	-	-	1,600.00	685.71	-	-	-	-	1,600.00	-	-	-	1,600.00	-	-
WBC totals		-	-	1,600.00	685.71	-	-	-	-	1,600.00	-	-	-	1,600.00	-	-
Totals		-	-	8,614.04	1,711.73	-	-	-	-	8,614.04	-	-	-	8,614.04	-	-
Income transaction totals		-	-	8,614.04	1,711.73	-	-	-	-	8,614.04	-	-	-	8,614.04	-	-

(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.

(c) The franking credits amount has been reduced by an amount denied according to the holding period rule for franking credits. For more information see the additional information section.

Non-CGT gains/losses

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