

# Company Tax Return

**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM C)**

This declaration is to be completed where the tax return is to be lodged to the ATO electronically. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

**Electronic Funds Transfer – Direct Debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Company	Year
TFN Recorded	Lumenic Technology Pty Ltd	2023

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Authorisation**

By signing this document, I authorise my tax agent to electronically transmit this tax return.

**Declaration - I declare that:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of public officer	Date

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
	26018421	CTB Accounting Pty Ltd	(07) 5444 4222

**Declaration - I declare that:**

- I have prepared this tax return in accordance with the information supplied by the public officer.
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct.
- I am authorised by the public officer to lodge this tax return, including any applicable schedules.

Agent's Signature	Date

# Company Tax Return

**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**COMPANY DETAILS**

<b>Tax File Number</b>	<b>Australian Business Number</b>	<b>Final tax return</b>
TFN Recorded	62 167 035 878	No
<b>Company name</b>	<b>Previous company name</b>	<b>In liquidation</b>
Lumenic Technology Pty Ltd		No
<b>Australian Company Number</b>	<b>Australian Registered Body Number (ARBN)</b>	

<b>CURRENT POSTAL ADDRESS</b>		<b>PREVIOUS POSTAL ADDRESS</b>		<b>BUSINESS ADDRESS</b>	
PO Box 775 MOOLOOLABA				Unit 10603, 51 The Esplanade MAROOCHYDORE	
<b>State</b>	<b>Postcode</b>	<b>State</b>	<b>Postcode</b>	<b>State</b>	<b>Postcode</b>
QLD	4557			QLD	4558
<b>Country - if not Australia</b>		<b>Country - if not Australia</b>		<b>Country - if not Australia</b>	

**YOUR BANKING INFORMATION (EFT DETAILS)**

<b>BSB Number</b>	<b>Account Number</b>	<b>Account Name</b>
-------------------	-----------------------	---------------------

**TAX AGENT CONTACT DETAILS**

<b>Agent Name</b>	<b>Agent Ref Number</b>	<b>Contact Number</b>
CTB Accounting Pty Ltd	26018421	(07) 5444 4222

**PUBLIC OFFICER CONTACT DETAILS**

<b>Title</b>	<b>Given name</b>	<b>Other given names</b>	<b>Family name</b>
Mr	Erik	James	Hipwood
<b>Suffix</b>	<b>Phone area code</b>	<b>Phone number</b>	<b>Contact name</b>
	07	54444222	Erik Hipwood

## Company information

### 1 ULTIMATE HOLDING COMPANY NAME AND ABN OR COUNTRY CODE

Australian Business Number (ABN)

Country code

Immediate holding company name

Australian Business Number (ABN)

### 2 DESCRIPTION OF MAIN BUSINESS ACTIVITY

Investment company operation

Industry code

**B**

62400

Percentage of foreign shareholding

**A**

### 3 STATUS OF COMPANY

Residency

C1 - Resident

Type of company

D9 - Private

Status of business

Small business entity

Yes

Base rate entity

Yes

Significant global entity

No

Country by country reporting entity

No

Consolidated group status

### 4 INTERPOSED ENTITY ELECTION STATUS

Year of the earliest election

**L**

### 5 SIGNIFICANT GLOBAL ENTITY

Have you lodged a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgement of the statement with ASIC)?

**A**

Will you be lodging a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgement of the statement with ASIC)?

**B**

## Information statement

### 6 CALCULATION OF TOTAL PROFIT OR LOSS

#### Income

Gross payments subject to foreign resident withholding (excluding capital gains)

**B**

Gross payments where ABN not quoted

**A**

Other sales of goods and services

**C**

Gross distribution from partnerships

**D**

Gross distribution from trusts

**E**

Forestry managed investment scheme income

**X**

Gross interest

**F**

Gross rent and other leasing and hiring income

**G**

Total dividends

**H**

Fringe benefit employee contributions	I	
Assessable government industry payments	Q	
Unrealised gains on revaluation of assets to fair value	J	
Livestock and produce trading		
Other gross income		\$3,000.00
Total Other gross income	R	\$3,000.00
<b>Total Income</b>	<b>S</b>	<b>\$3,000.00</b>
<b>Expenses</b>		
Foreign resident withholding expenses (excluding capital gains)	B	
Cost of sales	A	
Contractor, sub-contractor and commission expenses	C	
Superannuation expenses	D	
Bad debts	E	
Lease expenses within Australia	F	
Lease expenses overseas	I	
Rent expenses	H	
Interest expenses within Australia	V	
Interest expenses overseas	J	
Royalty expenses within Australia	W	
Royalty expenses overseas	U	
Depreciation expenses	X	
Capital allowance assets		
Low value pool assets		
Other depreciation		
SBE Immediate write-off		
SBE General pool deductions		
Motor vehicle expenses	Y	
Repairs and maintenance	Z	
Unrealised losses on revaluation of assets to fair value	G	
<b>All other expenses</b>	<b>S</b>	<b>\$290.00</b>
<b>Total expenses</b>	<b>Q</b>	<b>\$290.00</b>
<b>Total Profit</b>	<b>(S minus Q) T</b>	<b>\$2,710.00</b>

# Reconciliation

7 RECONCILIATION TO TAXABLE INCOME OR LOSS		
Total profit or loss amount shown at T item 6	T	\$2,710.00
Did you have a CGT event during the year?	G	No
<b>Prior year losses brought forward</b>		
Net Capital Losses from Collectables		
Other Net Capital Losses		
Net capital gain	A	
<b>Losses carried forward</b>		
Net Capital Losses from Collectables		\$0.00
Other Net Capital Losses		\$0.00
Non-deductible exempt income expenditure	U	
Franking credits	J	
Australian franking credits from a New Zealand company	C	
TOFA income from financial arrangements not included in item 6	E	
Other assessable income	B	
Non-deductible expenses	W	
Accounting expenditure in item 6 subject to R&D tax incentive	D	
<b>Subtotal</b>		
<b>Less</b>		
Section 46FA deduction for flow-on dividends	C	
Deduction for decline in value of depreciating assets	F	
Forestry managed investment scheme deduction	U	
Immediate deduction for capital expenditure	E	
Deduction for project pool	H	
Capital works deductions	I	
Section 40-880 deduction	Z	
Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset	N	
Deduction for environmental protection expenses	O	
Offshore banking unit adjustment	P	
Exempt income	V	
Other income not included in assessable income	Q	
TOFA deductions from financial arrangements not included in Item 6	W	
Other deductible expenses	X	
Small business skills and training boost	J	
Small business technology investment boost	L	

Tax losses deducted	<b>R</b>	\$2,694.00
Tax losses transferred in (from or to: a foreign bank branch or a PE of a foreign financial entity)	<b>S</b>	
<b>Subtraction items subtotal</b>		<b>\$2,694.00</b>
<b>Taxable/net income</b>	<b>T</b>	<b>\$16.00</b>

## Financial Information

### 8 FINANCIAL AND OTHER INFORMATION

Functional currency translation rate	<b>N</b>	
Functional currency chosen	<b>O</b>	
Opening stock	<b>A</b>	
Purchases and other costs	<b>S</b>	
Closing stock	<b>B</b>	
Closing stock code		
Trading stock election		
Trade debtors	<b>C</b>	
All current assets	<b>D</b>	\$81,156.00
Total assets	<b>E</b>	\$81,156.00
Trade creditors	<b>F</b>	
All current liabilities	<b>G</b>	\$57,053.00
Total liabilities	<b>H</b>	\$57,053.00
Total debt	<b>J</b>	
Commercial debt forgiveness	<b>K</b>	
Franked dividends paid	<b>J</b>	
Unfranked dividends paid	<b>K</b>	
Opening franking account balance	<b>P</b>	\$1,903.00
Closing franking account balance	<b>M</b>	\$1,903.00
Aggregated Turnover Range	<b>X</b>	
Excess franking offsets	<b>H</b>	
Loans to shareholders and their associates	<b>N</b>	
Code		
Total salary and wage expenses	<b>D</b>	
Code		
Payments to associated persons	<b>Q</b>	
Gross foreign income	<b>G</b>	
Net foreign income	<b>R</b>	
<b>Attributed foreign income</b>		
Listed country	<b>B</b>	

Unlisted country	<b>U</b>
Transferor trust	<b>V</b>
Total TOFA gains	<b>T</b>
Total TOFA losses	<b>U</b>
TOFA gains from unrealised movements in the value of financial arrangements	<b>S</b>

## Other Information

### 9 CAPITAL ALLOWANCES

#### Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted	<b>A</b>
Other depreciating assets first deducted	<b>B</b>
Have you self-assessed the effective life of any of these assets?	<b>C</b>

#### Temporary full expensing

Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets?	<b>P</b>
Number of assets you are opting out for	<b>Q</b>
Value of assets you are opting out for	<b>R</b>
Temporary full expensing deductions	<b>S</b>
Number of assets you are claiming for	<b>T</b>
Are you using the alternative income test?	<b>U</b>

#### For all depreciating assets:

Did you recalculate the effective life for any of your assets this income year?	<b>D</b>
Total adjustable values at end of income year	<b>E</b>
Assessable balancing adjustments on the disposal of intangible depreciating assets	<b>F</b>
Deductible balancing adjustments on the disposal of intangible depreciating assets	<b>G</b>
Termination value of intangible depreciating assets	<b>H</b>
Termination value of other depreciating assets	<b>I</b>
Subsequent year accelerated depreciation deductions for assets using Backing business investment	<b>N</b>

#### For entities connected with mining operations, exploration or prospecting:

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year	<b>J</b>
Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting	<b>K</b>
Total deduction for decline in value of other depreciating assets used in exploration or prospecting	<b>L</b>

### 10 SMALL BUSINESS ENTITY SIMPLIFIED DEPRECIATION

Deduction for certain assets	<b>A</b>
Deduction for general small business pool	<b>B</b>

### 11 CONSOLIDATION DEDUCTIONS RELATING TO RIGHTS TO FUTURE INCOME, CONSUMABLE STORES AND WORK IN PROGRESS

Prospective rules deductions	<b>F</b>
------------------------------	----------

**12 NATIONAL RENTAL AFFORDABILITY SCHEME**

National rental affordability scheme tax offset entitlement

**J****13 LOSSES INFORMATION**

Tax losses carried forward to later income years

**U**

Net capital losses carried forward to later income years

**V**

Tax loss 2019-20 carried back to 2018-19

**A**

Tax loss 2020-21 carried back to 2018-19

**B**

Tax loss 2020-21 carried back to 2019-20

**C**

Tax loss 2021-22 carried back to 2018-19

**D**

Tax loss 2021-22 carried back to 2019-20

**E**

Tax loss 2021-22 carried back to 2020-21

**F**

Tax loss 2022-23 carried back to 2018-19

**T**

Tax loss 2022-23 carried back to 2019-20

**W**

Tax loss 2022-23 carried back to 2020-21

**X**

Tax loss 2022-23 carried back to 2021-22

**Y**

Tax Rate 2019-20 (%)

**G**

%

Tax Rate 2020-21 (%)

**H**

%

Tax Rate 2021-22 (%)

**Z**

%

Net exempt income 2018-19

**I**

Net exempt income 2019-20

**J**

Net exempt income 2020-21

**K**

Net exempt income 2021-22

**A**

Income tax liability 2018-19

**L**

Income tax liability 2019-20

**M**

Income tax liability 2020-21

**N**

Income tax liability 2021-22

**B**

Aggregated turnover range for 2019-20

**O**

Aggregated turnover for 2019-20

**P**

Aggregated turnover range for 2020-21

**Q**

Aggregated turnover for 2020-21

**R**

Aggregated turnover range for 2021-22

**C**

Aggregated turnover for 2021-22

**D**

Loss carry back tax offset

**S**



**14 PERSONAL SERVICES INCOME**

Does your income include an individual's personal services income?	<b>N</b>	No
Total amount of PSI included at item 6 income labels	<b>A</b>	
Total amount of deductions against PSI included at item 6 expense labels	<b>B</b>	
Did you satisfy the results test in respect of any individual?	<b>C</b>	
Do you hold a personal services business (PSB) determination in respect of any individual?	<b>D</b>	
Unrelated clients test	<b>E1</b>	
Employment test	<b>E2</b>	
Business premises test	<b>E3</b>	

**15 LICENCED CLUBS ONLY**

Percentage of non-member income	<b>A</b>
---------------------------------	----------

**16 LIFE INSURANCE COMPANIES AND FRIENDLY SOCIETIES ONLY**

Complying superannuation class	<b>B</b>
Net capital gain – complying superannuation class	<b>C</b>
Net capital gain – ordinary class	<b>D</b>
Assessable contributions	<b>E</b>
Fees and charges	<b>F</b>

**18 POOLED DEVELOPMENT FUNDS**

Small and medium enterprises income	<b>G</b>
Unregulated investment income	<b>H</b>

**19 RETIREMENT SAVINGS ACCOUNTS (RSAS) PROVIDERS ONLY**

No-TFN contributions income	<b>U</b>
Income tax payable on no-TFN contributions income	<b>X</b>
Net taxable income from RSAs	<b>V</b>

**20 FOREIGN INCOME TAX OFFSET**

Foreign income tax offset	<b>J</b>
---------------------------	----------

**21 RESEARCH AND DEVELOPMENT TAX INCENTIVE**

Non-refundable R&D tax offset	<b>A</b>
Non-refundable R&D tax offset carried forward from previous year	<b>B</b>
Non-refundable R&D tax offset to be utilised in current year	<b>C</b>
Non-refundable R&D tax offset carried forward to next year	<b>D</b>
Refundable R&D tax offset	<b>U</b>
Clawback amounts – additional assessable income	<b>W</b>
Balancing adjustments – catch up deduction	<b>X</b>

**22 EARLY STAGE VENTURE CAPITAL LIMITED PARTNERSHIP TAX OFFSET**

Current year tax offset	<b>L</b>
Tax offset carried forward from a previous year	<b>P</b>

**23 EARLY STAGE INVESTOR TAX OFFSET**

Current year tax offset	<b>M</b>	
Tax offset carried forward from a previous year	<b>R</b>	

**25 REPORTABLE TAX POSITION**

Are you required to lodge a reportable tax position schedule?	<b>B</b>	No
---	----------	----

**26 DID YOU HAVE ANY TRANSACTIONS OR DEALINGS WITH INTERNATIONAL RELATED PARTIES?**

Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements	<b>X</b>	No
--	----------	----

**27 WAS THE AGGREGATE AMOUNT OF THE TRANSACTIONS OR DEALINGS WITH INTERNATIONAL RELATED PARTIES**

Including the value of property transferred or the balance outstanding on any loans greater than \$2 million?	<b>Y</b>	No
---	----------	----

**28 OVERSEAS INTERESTS**

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?	<b>Z</b>	No
--	----------	----

**29 THIN CAPITALISATION**

Did the thin capitalisation provisions apply?	<b>O</b>	No
---	----------	----

**30 TRANSACTIONS WITH SPECIFIED COUNTRIES**

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?	<b>I</b>	No
--	----------	----

# Calculation statement

Taxable or net income		<b>A</b>	\$16.00
Tax on taxable or net income		<b>T1</b>	\$4.00
Gross tax	(T1 plus M)	<b>B</b>	\$4.00
Non-refundable non-carry forward tax offsets		<b>C</b>	\$0.00
Subtotal 1	(B less C - cannot be less than zero)	<b>T2</b>	\$4.00
Non-refundable carry forward tax offsets		<b>D</b>	
Subtotal 2	(T2 less D - cannot be less than zero)	<b>T3</b>	\$4.00
Refundable tax offsets		<b>E</b>	
Subtotal 3	(T3 less E - cannot be less than zero)	<b>T4</b>	\$4.00
Franking deficit tax offset		<b>F</b>	
Tax Payable	(T4 less F - cannot be less than zero)	<b>T5</b>	\$4.00
Section 102AAM interest charge		<b>G</b>	
Eligible credits		<b>H</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld where ABN is not quoted		<b>H3</b>	
Tax withheld from interest or investments		<b>H4</b>	
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	
Other credits		<b>H7</b>	
Credit for foreign resident capital gains withholding amounts		<b>H8</b>	
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	
<b>Amount payable</b>		<b>S</b>	<b>\$4.00</b>
Hours taken to prepare and complete this return			

## Losses worksheet

1 TAX LOSSES CARRIED FORWARD FROM PRIOR INCOME YEARS	
2021-2022	\$356.00
2020-2021	\$451.00
2019-2020	\$142.00
2018-2019	\$826.00
2017-2018	\$374.00
2016-2017 and earlier years	\$545.00
<b>Total</b>	<b>\$2,694.00</b>
2 LOSSES RECONCILIATION	
Balance of tax losses brought forward from the prior income year	\$2,694.00
<b>SUBTRACT</b> Tax losses deducted	\$2,694.00
<b>Total tax losses carried forward to later income years</b>	<b>\$0.00</b>

## Worksheets

6R OTHER GROSS INCOME				
Description	Amount			
As per accounts	\$3,000.00			
<b>Total</b>	<b>\$3,000.00</b>			
6S ALL OTHER EXPENSES				
Description	Amount			
As per accounts	\$290.00			
<b>Total</b>	<b>\$290.00</b>			
8M FRANKING ACCOUNT BALANCE				
Date	Transaction details	Debit	Credit	Balance
01/07/2022	Opening franking account balance from 8P	\$0.00	\$1,903.00	\$1,903.00
<b>Total</b>		<b>\$0.00</b>	<b>\$1,903.00</b>	