

Financial Statements and Reports  
for the year ended  
30 June 2022

Massee Family Superannuation Fund

# Massee Family Superannuation Fund

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# Massee Family Superannuation Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties (Australian - Residential)	2	0	455,000
Units in Listed Unit Trusts (Australian)	3	0	171,342
<b>Total Investments</b>		<u>0</u>	<u>626,342</u>
<b>Other Assets</b>			
Bank Accounts	4	420,532	66,315
Borrowing Costs		0	543
Distributions Receivable		0	2,235
<b>Total Other Assets</b>		<u>420,532</u>	<u>69,093</u>
<b>Total Assets</b>		<u>420,532</u>	<u>695,435</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		8,232	789
Sundry Creditors		1,048	0
Deferred Tax Liability		0	6,000
Limited Recourse Borrowing Arrangements		0	280,000
<b>Total Liabilities</b>		<u>9,280</u>	<u>286,789</u>
<b>Net assets available to pay benefits</b>		<u>411,252</u>	<u>408,646</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Massee, Roy - Accumulation		374,292	369,705
Massee, Christene - Accumulation		36,960	38,941
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>411,252</u>	<u>408,646</u>

Refer to compilation report

## Massee Family Superannuation Fund

# Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	6	899	4,290
Interest Received		41	5
Property Income	7	8,968	21,135
<b>Contribution Income</b>			
Employer Contributions		30,326	23,395
Personal Non Concessional		154	0
<b>Total Income</b>		<u>40,388</u>	<u>48,825</u>
<b>Expenses</b>			
Administration Costs		1,980	1,925
ATO Supervisory Levy		259	259
Auditor's Remuneration		550	495
ASIC Fees		546	322
Advisor Fees		0	1,100
Bank Charges		0	2
Depreciation		840	2,480
Investment Management Fee		328	700
Property Expenses - Advertising		217	434
Property Expenses - Agents Management Fees		654	1,591
Property Expenses - Borrowing Costs		543	384
Property Expenses - Council Rates		861	1,618
Property Expenses - Insurance Premium		0	736
Property Expenses - Interest on Loans		9,729	18,592
Property Expenses - Repairs Maintenance		363	398
Property Expenses - Strata Levy Fees		1,240	2,267
Property Expenses - Sundry Expenses		5,499	0
Property Expenses - Water Rates		610	1,032
		<u>24,219</u>	<u>34,336</u>
<b>Investment Losses</b>			
Changes in Market Values	8	11,330	(59,360)
<b>Total Expenses</b>		<u>35,549</u>	<u>(25,025)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>4,838</u>	<u>73,850</u>
Income Tax Expense	9	2,231	7,588
<b>Benefits accrued as a result of operations</b>		<u>2,606</u>	<u>66,263</u>

Refer to compilation report

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

##### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

## f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

### Note 2: Real Estate Properties (Australian - Residential)

	2022 \$	2021 \$
Unit 6, 106 Groth Road, BOONDALL QLD 4034	0	455,000
	0	455,000

### Note 3: Units in Listed Unit Trusts (Australian)

	2022 \$	2021 \$
iShares Core Composite Bond ETF	0	30,143
iShares MSCI Emerging Markets ETF	0	8,120
iShares Europe ETF	0	15,302
iShares Treasury ETF	0	2,645
iShares Core Global Corporate Bond (AUD Hedged) ETF	0	3,362
iShares Global High Yield Bond (AUD Hedged) ETF	0	3,439
iShares S&P 500 AUD Hedged ETF	0	6,144
iShares MSCI Japan ETF	0	6,101
iShares MSCI South Korea ETF	0	2,269
iShares Core S&P/ASX 200 ETF	0	42,737
iShares Enhanced Cash ETF	0	1,709
iShares MSCI Eafe ETF	0	3,953
iShares S&P 500 ETF	0	33,792
iShares China Large-Cap ETF	0	2,659
iShares Edge MSCI World Minimum Volatility ETF	0	8,967
	0	171,342

### Note 5: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

### Note 6: Trust Distributions

	2022 \$	2021 \$
iShares Global High Yield Bond (AUD Hedged) ETF	61	37
iShares Core Global Corporate Bond (AUD Hedged) ETF	33	263
iShares Core Composite Bond ETF	97	421
iShares Core S&P/ASX 200 ETF	612	1,371
iShares Enhanced Cash ETF	1	3
iShares S&P 500 ETF	97	286
iShares MSCI Emerging Markets ETF	0	173
iShares MSCI Eafe ETF	0	79
iShares Europe ETF	0	229
iShares S&P 500 AUD Hedged ETF	0	1,104
iShares MSCI South Korea ETF	0	11
iShares Edge MSCI Australia Minimum Volatility ETF	0	68
iShares Treasury ETF	0	35
iShares China Large-Cap ETF	0	35
iShares MSCI Japan ETF	0	51
iShares Edge MSCI World Minimum Volatility ETF	0	123
	901	4,289

### Note 7: Rental Income

	2022 \$	2021 \$
Unit 6, 106 Groth Road, BOONDALL QLD 4034	8,968	21,135
	8,968	21,135

### Note 8: Changes in Market ValuesUnrealised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties (Australian - Residential)</b>		
Unit 6, 106 Groth Road, BOONDALL QLD 4034	(16,307)	32,580
	(16,307)	32,580
<b>Units in Listed Unit Trusts (Australian)</b>		
iShares China Large-Cap ETF	(67)	165
iShares MSCI South Korea ETF	(81)	(18)
iShares Core Composite Bond ETF	(642)	(702)

Refer to compilation report



## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

iShares Core Global Corporate Bond (AUD Hedged) ETF	(98)	(149)
iShares Core S&P/ASX 200 ETF	(9,189)	11,443
iShares Edge MSCI Australia Minimum Volatility ETF	0	(108)
iShares Edge MSCI World Minimum Volatility ETF	(663)	556
iShares Edge MSCI World Multifactor ETF	0	56
iShares Enhanced Cash ETF	4	0
iShares Europe ETF	(1,645)	2,099
iShares Global High Yield Bond (AUD Hedged) ETF	(3)	3
iShares MSCI Eafe ETF	(487)	650
iShares MSCI Emerging Markets ETF	(1,206)	1,554
iShares MSCI Japan ETF	(301)	354
iShares S&P 500 AUD Hedged ETF	(1,937)	1,300
iShares S&P 500 ETF	(6,883)	5,293
iShares Treasury ETF	98	(104)
	(23,099)	22,392
<b>Total Unrealised Movement</b>	(39,407)	54,971
<b>Realised Movements in Market Value</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Real Estate Properties (Australian - Residential)</b>		
Unit 6, 106 Groth Road, BOONDALL QLD 4034	1,937	0
	1,937	0
<b>Units in Listed Unit Trusts (Australian)</b>		
iShares China Large-Cap ETF	(169)	32
iShares MSCI South Korea ETF	(320)	242
iShares Core Composite Bond ETF	(235)	46
iShares Core Global Corporate Bond (AUD Hedged) ETF	5	23
iShares Core S&P/ASX 200 ETF	9,853	1,307
iShares Edge MSCI Australia Minimum Volatility ETF	0	383
iShares Edge MSCI World Minimum Volatility ETF	1,115	225

Refer to compilation report

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

iShares Edge MSCI World Multifactor ETF	0	267
iShares Enhanced Cash ETF	(11)	(13)
iShares Europe ETF	2,339	(196)
iShares Global High Yield Bond (AUD Hedged) ETF	(66)	0
iShares MSCI Eafe ETF	633	(10)
iShares MSCI Emerging Markets ETF	804	949
iShares MSCI Japan ETF	588	(1)
iShares S&P 500 AUD Hedged ETF	1,247	1,137
iShares S&P 500 ETF	10,455	(3)
iShares Treasury ETF	(98)	0
	<hr/>	<hr/>
	26,140	4,388
	<hr/>	<hr/>
<b>Total Realised Movement</b>	28,077	4,388
	<hr/>	<hr/>
<b>Changes in Market Values</b>	(11,330)	59,359
	<hr/>	<hr/>

### Note 9: Income Tax Expense

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	8,232	790
Deferred Tax Liability/Asset	(6,000)	6,798
	<hr/>	<hr/>
Income Tax Expense	2,232	7,588
	<hr/>	<hr/>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	726	11,078
Less:		
Tax effect of:		
Non Taxable Contributions	23	0
Increase in MV of Investments	0	8,246
Tax Losses Deducted	0	405
Realised Accounting Capital Gains	4,212	658
Accounting Trust Distributions	135	644

Refer to compilation report

## Massee Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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Tax Adjustment - Capital Works Expenditure (D1)	356	802
Add:		
Tax effect of:		
Decrease in MV of Investments	5,911	0
Franking Credits	35	68
Foreign Credits	3	26
Net Capital Gains	6,400	419
Taxable Trust Distributions	103	271
Distributed Foreign Income	31	310
Rounding	0	1
	<hr/>	<hr/>
Income Tax on Taxable Income or Loss	8,483	1,418
Less credits:		
Franking Credits	233	456
Foreign Credits	18	172
	<hr/>	<hr/>
Current Tax or Refund	8,232	790
	<hr/>	<hr/>

# Massee Family Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	4,838.00
<b>Less</b>	
Realised Accounting Capital Gains	28,077.00
Accounting Trust Distributions	899.00
Non Taxable Contributions	154.00
Tax Adjustment - Capital Works Expenditure (D1)	2,372.00
	<u>31,502.00</u>
<b>Add</b>	
Decrease in MV of investments	39,407.00
Franking Credits	233.00
Foreign Credits	18.00
Net Capital Gains	42,665.00
Taxable Trust Distributions	689.00
Distributed Foreign income	208.00
	<u>83,220.00</u>
<b>Taxable Income or Loss</b>	<u>56,556.00</u>
Income Tax on Taxable Income or Loss	8,483.40
<b>Less</b>	
Franking Credits	233.33
Foreign Credits	17.71
<b>CURRENT TAX OR REFUND</b>	<u>8,232.36</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>8,491.36</u>

## **Trustees Declaration**

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The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Roy Massee  
Massee Super Investments Pty Ltd  
Director

.....  
Christene Massee  
Massee Super Investments Pty Ltd  
Director

Dated this ..... day of .....

## **Massee Family Superannuation Fund**

# **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the Massee Family Superannuation Fund which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee**

The Trustee of Massee Family Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Joseph Hoang

of

ProPlus Super Pty Ltd  
PO Box 1839  
BROADBEACH QLD 4218

Signed:

Dated:

Massee Family Superannuation Fund  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - Macquarie		420,531.800000	420,531.80	420,531.80	420,531.80			100.00 %
			<b>420,531.80</b>		<b>420,531.80</b>			<b>100.00 %</b>
			<b>420,531.80</b>		<b>420,531.80</b>		<b>0.00 %</b>	<b>100.00 %</b>

# Massee Family Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Bank Accounts</b>												
Cash at Bank - BT	0.78			0.78	0.00	0.00	0.00	0.78			0.00	0.00
Cash at Bank - BT MP Cash	0.25			0.25	0.00	0.00	0.00	0.25			0.00	0.00
Cash at Bank - Macquarie	40.32			40.32	0.00	0.00	0.00	40.32			0.00	0.00
	<b>41.35</b>			<b>41.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41.35</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Residential)</b>												
MASSEPR Unit 6, 106 Groth Road, OP1 BOONDALL QLD 4034	8,967.59							8,967.59				
	<b>8,967.59</b>							<b>8,967.59</b>				
<b>Units in Listed Unit Trusts (Australian)</b>												
IAF.AX iShares Core Composite Bond ETF	96.88	0.00	0.00	88.42	0.00	8.46	0.01	96.89	0.00	0.00	0.00	0.00
IHCB.AX iShares Core Global Corporate Bond (AUD Hedged) ETF	32.61	0.00	0.00	0.00	0.00	32.61	0.00	32.61	0.00	0.00	0.00	0.00
IOZ.AX iShares Core S&P/ASX 200 ETF	611.52	539.41	50.67	9.99	233.33	9.81	0.39	843.60	0.00	0.00	0.00	1.63
ISEC.AX iShares Enhanced Cash ETF	0.95	0.00	0.00	0.56	0.00	0.39	0.00	0.95	0.00	0.00	0.00	0.00
IHHY.AX iShares Global High Yield Bond (AUD Hedged) ETF	60.52	0.00	0.00	0.00	0.00	60.52	0.00	60.52	0.00	0.00	0.00	0.00
IVV.AX iShares S&P 500 ETF	96.60	0.00	0.00	0.00	0.00	96.60	17.31	113.91	0.00	0.00	0.00	0.00
	<b>899.08</b>	<b>539.41</b>	<b>50.67</b>	<b>98.97</b>	<b>233.33</b>	<b>208.39</b>	<b>17.71</b>	<b>1,148.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.63</b>
	<b>9,908.02</b>	<b>539.41</b>	<b>50.67</b>	<b>140.32</b>	<b>233.33</b>	<b>208.39</b>	<b>17.71</b>	<b>10,157.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.63</b>

Assessable Income (Excl. Capital Gains) **10,157.42**

Net Capital Gain **0.00**

**Total Assessable Income 10,157.42**

\* 1 Includes foreign credits from foreign capital gains.



\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Massee Family Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Real Estate Properties (Australian - Residential)</b>												
MASSEEPROP1 - Unit 6, 106 Groth Road, BOONDALL QLD 4034												
29/11/2017	09/12/2021	1.00	437,852.48	439,789.08	1,936.60	403,837.06	403,837.06	0.00	0.00	35,952.02	0.00	0.00
		<b>1.00</b>	<b>437,852.48</b>	<b>439,789.08</b>	<b>1,936.60</b>	<b>403,837.06</b>	<b>403,837.06</b>	<b>0.00</b>	<b>0.00</b>	<b>35,952.02</b>	<b>0.00</b>	<b>0.00</b>
		<b>1.00</b>	<b>437,852.48</b>	<b>439,789.08</b>	<b>1,936.60</b>	<b>403,837.06</b>	<b>403,837.06</b>	<b>0.00</b>	<b>0.00</b>	<b>35,952.02</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
IAF.AX - iShares Core Composite Bond ETF												
13/05/2020	10/08/2021	6.00	696.71	686.42	(10.29)	696.71	696.71	0.00	0.00	0.00	0.00	(10.29)
12/10/2020	17/11/2021	10.00	1,170.60	1,099.52	(71.08)	1,170.60	1,170.60	0.00	0.00	0.00	0.00	(71.08)
12/11/2020	17/11/2021	18.00	2,101.66	1,979.13	(122.53)	2,101.66	2,101.66	0.00	0.00	0.00	0.00	(122.53)
13/08/2020	17/11/2021	13.00	1,512.33	1,429.37	(82.96)	1,512.33	1,512.33	0.00	0.00	0.00	0.00	(82.96)
13/05/2020	17/11/2021	20.00	2,322.35	2,199.03	(123.32)	2,322.35	2,322.35	0.00	0.00	0.00	0.00	(123.32)
01/03/2019	17/11/2021	7.00	770.58	769.66	(0.92)	770.58	770.58	0.00	0.00	0.00	0.00	(0.92)
15/11/2018	17/11/2021	126.00	13,436.85	13,853.92	417.07	13,436.85	13,436.85	0.00	0.00	417.07	0.00	0.00
05/02/2021	17/11/2021	16.00	1,846.84	1,759.23	(87.61)	1,846.84	1,846.84	0.00	0.00	0.00	0.00	(87.61)
10/05/2021	17/11/2021	50.00	5,643.39	5,497.59	(145.80)	5,643.39	5,643.39	0.00	0.00	0.00	0.00	(145.80)
09/11/2021	17/11/2021	10.00	1,107.39	1,099.52	(7.87)	1,107.39	1,107.39	0.00	0.00	0.00	0.00	(7.87)
		<b>276.00</b>	<b>30,608.70</b>	<b>30,373.39</b>	<b>(235.31)</b>	<b>30,608.70</b>	<b>30,608.70</b>	<b>0.00</b>	<b>0.00</b>	<b>417.07</b>	<b>0.00</b>	<b>(652.38)</b>
IEM.AX - iShares MSCI Emerging Markets ETF												
12/10/2020	09/11/2021	9.00	571.40	616.65	45.25	571.40	571.40	0.00	0.00	45.25	0.00	0.00
13/08/2020	09/11/2021	19.00	1,181.84	1,301.81	119.98	1,181.84	1,181.84	0.00	0.00	119.98	0.00	0.00
12/11/2020	17/11/2021	53.00	3,507.29	3,746.86	239.57	3,507.29	3,507.29	0.00	0.00	239.57	0.00	0.00
13/08/2020	17/11/2021	8.00	497.61	565.56	67.95	497.61	497.61	0.00	0.00	67.95	0.00	0.00

Massee Family Superannuation Fund  
**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
31/03/2020	17/11/2021	2.00	115.38	141.39	26.01	115.38	115.38	0.00	0.00	26.01	0.00	0.00
15/11/2018	17/11/2021	19.00	1,041.17	1,343.21	302.04	1,041.17	1,041.17	0.00	0.00	302.04	0.00	0.00
10/08/2021	17/11/2021	17.00	1,198.83	1,201.82	2.99	1,198.83	1,198.83	0.00	0.00	0.00	2.99	0.00
		<b>127.00</b>	<b>8,113.52</b>	<b>8,917.30</b>	<b>803.79</b>	<b>8,113.52</b>	<b>8,113.52</b>	<b>0.00</b>	<b>0.00</b>	<b>800.80</b>	<b>2.99</b>	<b>0.00</b>
<b>IEU.AX - iShares Europe ETF</b>												
10/01/2020	17/11/2021	15.00	1,014.02	1,132.71	118.69	1,014.02	1,014.02	0.00	0.00	118.69	0.00	0.00
03/06/2019	17/11/2021	44.00	2,720.13	3,322.63	602.50	2,720.13	2,720.13	0.00	0.00	602.50	0.00	0.00
10/08/2021	17/11/2021	66.00	4,922.21	4,983.95	61.74	4,922.21	4,922.21	0.00	0.00	0.00	61.74	0.00
10/05/2021	17/11/2021	35.00	2,433.32	2,643.00	209.68	2,433.32	2,433.32	0.00	0.00	0.00	209.68	0.00
05/02/2021	17/11/2021	117.00	7,489.19	8,835.18	1,345.99	7,489.19	7,489.19	0.00	0.00	0.00	1,345.99	0.00
		<b>277.00</b>	<b>18,578.87</b>	<b>20,917.47</b>	<b>2,338.60</b>	<b>18,578.87</b>	<b>18,578.87</b>	<b>0.00</b>	<b>0.00</b>	<b>721.19</b>	<b>1,617.41</b>	<b>0.00</b>
<b>IGB.AX - iShares Treasury ETF</b>												
13/05/2020	10/08/2021	13.00	1,491.44	1,447.97	(43.47)	1,491.44	1,491.44	0.00	0.00	0.00	0.00	(43.47)
13/08/2020	10/08/2021	11.00	1,251.71	1,225.20	(26.51)	1,251.71	1,251.71	0.00	0.00	0.00	0.00	(26.51)
09/11/2021	17/11/2021	44.00	4,749.49	4,721.49	(28.00)	4,749.49	4,749.49	0.00	0.00	0.00	0.00	(28.00)
		<b>68.00</b>	<b>7,492.64</b>	<b>7,394.66</b>	<b>(97.98)</b>	<b>7,492.64</b>	<b>7,492.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(97.98)</b>
<b>IHCB.AX - iShares Core Global Corporate Bond (AUD Hedged) ETF</b>												
13/08/2020	17/11/2021	9.00	1,033.08	983.10	(49.98)	1,033.08	1,033.08	0.00	0.00	0.00	0.00	(49.98)
08/10/2020	17/11/2021	3.00	336.78	327.70	(9.08)	336.78	336.78	0.00	0.00	0.00	0.00	(9.08)
12/11/2019	17/11/2021	7.00	771.10	764.64	(6.46)	771.10	771.10	0.00	0.00	0.00	0.00	(6.46)
15/11/2018	17/11/2021	11.00	1,123.36	1,201.57	78.21	1,123.36	1,123.36	0.00	0.00	78.21	0.00	0.00
09/11/2021	17/11/2021	10.00	1,099.96	1,092.34	(7.62)	1,099.96	1,099.96	0.00	0.00	0.00	0.00	(7.62)

# Massee Family Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
		<b>40.00</b>	<b>4,364.28</b>	<b>4,369.35</b>	<b>5.07</b>	<b>4,364.28</b>	<b>4,364.28</b>	<b>0.00</b>	<b>0.00</b>	<b>78.21</b>	<b>0.00</b>	<b>(73.14)</b>
IHHY.AX - iShares Global High Yield Bond (AUD Hedged) ETF												
05/02/2021	09/11/2021	7.00	734.36	715.38	(18.98)	734.36	734.36	0.00	0.00	0.00	0.00	(18.98)
05/02/2021	17/11/2021	8.00	839.27	816.71	(22.56)	839.27	839.27	0.00	0.00	0.00	0.00	(22.56)
10/05/2021	17/11/2021	18.00	1,862.10	1,837.60	(24.50)	1,862.10	1,862.10	0.00	0.00	0.00	0.00	(24.50)
		<b>33.00</b>	<b>3,435.73</b>	<b>3,369.69</b>	<b>(66.04)</b>	<b>3,435.73</b>	<b>3,435.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(66.04)</b>
IHVV.AX - iShares S&P 500 AUD Hedged ETF												
10/05/2021	10/08/2021	2.00	1,011.81	865.63	(146.18)	1,011.81	1,011.81	0.00	0.00	0.00	0.00	(146.18)
31/03/2020	17/11/2021	10.00	3,194.74	4,588.33	1,393.59	3,194.74	3,194.74	0.00	0.00	1,393.59	0.00	0.00
		<b>12.00</b>	<b>4,206.55</b>	<b>5,453.96</b>	<b>1,247.41</b>	<b>4,206.55</b>	<b>4,206.55</b>	<b>0.00</b>	<b>0.00</b>	<b>1,393.59</b>	<b>0.00</b>	<b>(146.18)</b>
IJP.AX - iShares MSCI Japan ETF												
31/03/2020	09/11/2021	10.00	827.99	942.50	114.51	827.99	827.99	0.00	0.00	114.51	0.00	0.00
12/11/2020	17/11/2021	9.00	780.75	859.84	79.09	780.75	780.75	0.00	0.00	79.09	0.00	0.00
31/03/2020	17/11/2021	18.00	1,490.38	1,719.68	229.30	1,490.38	1,490.38	0.00	0.00	229.30	0.00	0.00
05/02/2021	17/11/2021	18.00	1,636.41	1,719.68	83.27	1,636.41	1,636.41	0.00	0.00	0.00	83.27	0.00
10/05/2021	17/11/2021	12.00	1,064.87	1,146.45	81.58	1,064.87	1,064.87	0.00	0.00	0.00	81.58	0.00
		<b>67.00</b>	<b>5,800.40</b>	<b>6,388.15</b>	<b>587.75</b>	<b>5,800.40</b>	<b>5,800.40</b>	<b>0.00</b>	<b>0.00</b>	<b>422.90</b>	<b>164.85</b>	<b>0.00</b>
IKO.AX - Ishares MSCI South Korea ETF												
10/08/2021	09/11/2021	3.00	371.67	319.97	(51.70)	371.67	371.67	0.00	0.00	0.00	0.00	(51.70)
10/05/2021	09/11/2021	18.00	2,187.87	1,919.84	(268.03)	2,187.87	2,187.87	0.00	0.00	0.00	0.00	(268.03)
		<b>21.00</b>	<b>2,559.54</b>	<b>2,239.81</b>	<b>(319.73)</b>	<b>2,559.54</b>	<b>2,559.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(319.73)</b>

# Massee Family Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
IOZ.AX - iShares Core S&P/ASX 200 ETF												
15/11/2018	10/08/2021	136.00	3,287.59	4,179.90	892.31	3,280.21	3,280.21	0.00	0.00	899.69	0.00	0.00
09/11/2021	17/11/2021	128.00	3,928.98	3,919.97	(9.01)	3,928.84	3,928.84	0.00	0.00	0.00	0.00	(8.87)
13/05/2020	17/11/2021	259.00	5,806.23	7,931.82	2,125.59	5,799.40	5,799.40	0.00	0.00	2,132.42	0.00	0.00
13/12/2018	17/11/2021	216.00	4,970.29	6,614.95	1,644.66	4,956.92	4,956.92	0.00	0.00	1,658.03	0.00	0.00
15/11/2018	17/11/2021	806.00	19,483.79	24,683.57	5,199.78	19,440.06	19,440.06	0.00	0.00	5,243.51	0.00	0.00
		<b>1,545.00</b>	<b>37,476.88</b>	<b>47,330.21</b>	<b>9,853.33</b>	<b>37,405.43</b>	<b>37,405.43</b>	<b>0.00</b>	<b>0.00</b>	<b>9,933.65</b>	<b>0.00</b>	<b>(8.87)</b>
ISEC.AX - iShares Enhanced Cash ETF												
05/02/2021	09/11/2021	17.00	1,712.43	1,704.85	(7.58)	1,712.43	1,712.43	0.00	0.00	0.00	0.00	(7.58)
10/08/2021	09/11/2021	9.00	906.31	902.57	(3.74)	906.31	906.31	0.00	0.00	0.00	0.00	(3.74)
		<b>26.00</b>	<b>2,618.74</b>	<b>2,607.42</b>	<b>(11.32)</b>	<b>2,618.74</b>	<b>2,618.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(11.32)</b>
IVE.AX - iShares MSCI Eafe ETF												
11/02/2020	17/11/2021	3.00	311.39	332.34	20.95	311.39	311.39	0.00	0.00	20.95	0.00	0.00
10/01/2020	17/11/2021	7.00	703.64	775.46	71.82	703.64	703.64	0.00	0.00	71.82	0.00	0.00
12/11/2019	17/11/2021	1.00	99.34	110.78	11.44	99.34	99.34	0.00	0.00	11.44	0.00	0.00
15/08/2019	17/11/2021	12.00	1,115.60	1,329.36	213.76	1,115.60	1,115.60	0.00	0.00	213.76	0.00	0.00
13/05/2020	17/11/2021	14.00	1,235.71	1,550.92	315.21	1,235.71	1,235.71	0.00	0.00	315.21	0.00	0.00
		<b>37.00</b>	<b>3,465.68</b>	<b>4,098.86</b>	<b>633.18</b>	<b>3,465.68</b>	<b>3,465.68</b>	<b>0.00</b>	<b>0.00</b>	<b>633.18</b>	<b>0.00</b>	<b>0.00</b>
IVV.AX - iShares S&P 500 ETF												
10/01/2020	10/08/2021	2.00	932.84	1,196.86	264.03	932.84	932.84	0.00	0.00	264.03	0.00	0.00
15/08/2019	10/08/2021	4.00	1,718.73	2,393.72	675.00	1,718.73	1,718.73	0.00	0.00	675.00	0.00	0.00

# Massee Family Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
15/11/2018	10/08/2021	3.00	1,148.72	1,795.29	646.57	1,148.72	1,148.72	0.00	0.00	646.57	0.00	0.00
12/11/2020	17/11/2021	1.00	491.77	639.56	147.80	491.77	491.77	0.00	0.00	147.80	0.00	0.00
13/08/2020	17/11/2021	4.00	1,885.91	2,558.26	672.35	1,885.91	1,885.91	0.00	0.00	672.35	0.00	0.00
15/11/2018	17/11/2021	18.00	6,892.34	11,512.16	4,619.82	6,892.34	6,892.34	0.00	0.00	4,619.82	0.00	0.00
13/12/2018	17/11/2021	3.00	1,108.47	1,918.69	810.22	1,108.47	1,108.47	0.00	0.00	810.22	0.00	0.00
10/05/2021	17/11/2021	15.00	8,134.27	9,593.47	1,459.20	8,134.27	8,134.27	0.00	0.00	0.00	1,459.20	0.00
05/02/2021	17/11/2021	9.00	4,596.01	5,756.08	1,160.07	4,596.01	4,596.01	0.00	0.00	0.00	1,160.07	0.00
		<b>59.00</b>	<b>26,909.06</b>	<b>37,364.09</b>	<b>10,455.06</b>	<b>26,909.06</b>	<b>26,909.06</b>	<b>0.00</b>	<b>0.00</b>	<b>7,835.79</b>	<b>2,619.27</b>	<b>0.00</b>
<b>IZZ.AX - Ishares China Large-Cap ETF</b>												
31/03/2020	17/11/2021	6.00	377.92	338.13	(39.79)	377.92	377.92	0.00	0.00	0.00	0.00	(39.79)
08/10/2020	17/11/2021	31.00	1,864.06	1,746.99	(117.07)	1,864.06	1,864.06	0.00	0.00	0.00	0.00	(117.07)
10/05/2021	17/11/2021	6.00	349.88	338.13	(11.75)	349.88	349.88	0.00	0.00	0.00	0.00	(11.75)
		<b>43.00</b>	<b>2,591.86</b>	<b>2,423.25</b>	<b>(168.61)</b>	<b>2,591.86</b>	<b>2,591.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(168.61)</b>
<b>WVOL.AX - iShares Edge MSCI World Minimum Volatility ETF</b>												
13/05/2020	09/11/2021	17.00	556.77	605.47	48.70	556.73	556.73	0.00	0.00	48.74	0.00	0.00
08/10/2020	09/11/2021	34.00	1,090.58	1,210.93	120.35	1,090.59	1,090.59	0.00	0.00	120.34	0.00	0.00
08/10/2020	17/11/2021	17.00	545.29	614.47	69.18	545.30	545.30	0.00	0.00	69.17	0.00	0.00
13/08/2020	17/11/2021	16.00	508.24	578.32	70.08	508.25	508.25	0.00	0.00	70.08	0.00	0.00
10/08/2021	17/11/2021	142.00	5,083.57	5,132.62	49.05	5,083.57	5,083.57	0.00	0.00	0.00	49.05	0.00
10/05/2021	17/11/2021	21.00	694.72	759.05	64.33	694.73	694.73	0.00	0.00	0.00	64.32	0.00
05/02/2021	17/11/2021	155.00	4,909.15	5,602.50	693.35	4,909.21	4,909.21	0.00	0.00	0.00	693.29	0.00
		<b>402.00</b>	<b>13,388.32</b>	<b>14,503.36</b>	<b>1,115.04</b>	<b>13,388.38</b>	<b>13,388.38</b>	<b>0.00</b>	<b>0.00</b>	<b>308.33</b>	<b>806.66</b>	<b>0.00</b>

Massee Family Superannuation Fund

# Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
		3,033.00	171,610.77	197,750.97	26,140.24	171,539.38	171,539.38	0.00	0.00	22,544.71	5,211.18	(1,544.25)
		3,034.00	609,463.25	637,540.05	28,076.84	575,376.44	575,376.44	0.00	0.00	58,496.73	5,211.18	(1,544.25)

# Massee Family Superannuation Fund

## Members Statement

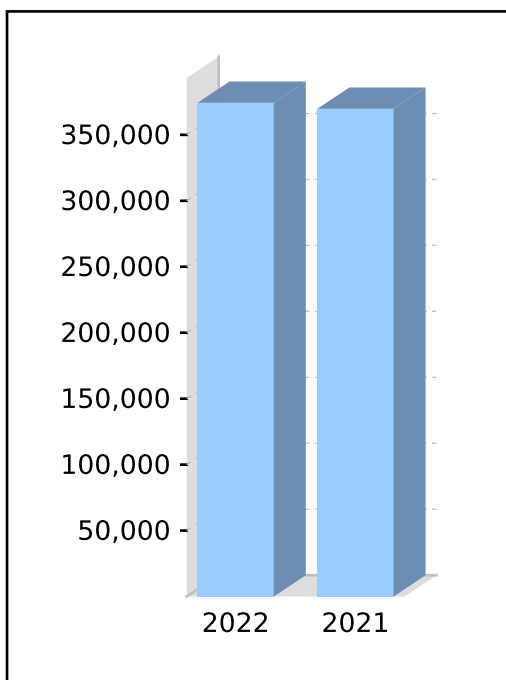
Roy Jacob Massee  
 66 Hanbury Street  
 Bundaberg, Queensland, 4670, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	374,291
Date Joined Fund:	01/07/2015	Total Death Benefit:	374,291
Service Period Start Date:	28/10/1991		
Date Left Fund:			
Member Code:	MASROY00001A		
Account Start Date:	01/07/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>374,291</b>
<u>Preservation Components</u>	
Preserved	371,815
Unrestricted Non Preserved	2,476
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,931
Taxable	369,360
Investment Earnings Rate	-5%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	369,703	307,967
<u>Increases to Member account during the period</u>		
Employer Contributions	30,326	23,395
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(23,064)	46,097
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,549	3,509
Income Tax	(1,875)	4,247
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	374,291	369,703



# Massee Family Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Roy Jacob Massee  
Director

\_\_\_\_\_  
Christene Violet Massee  
Director

# Massee Family Superannuation Fund

## Members Statement

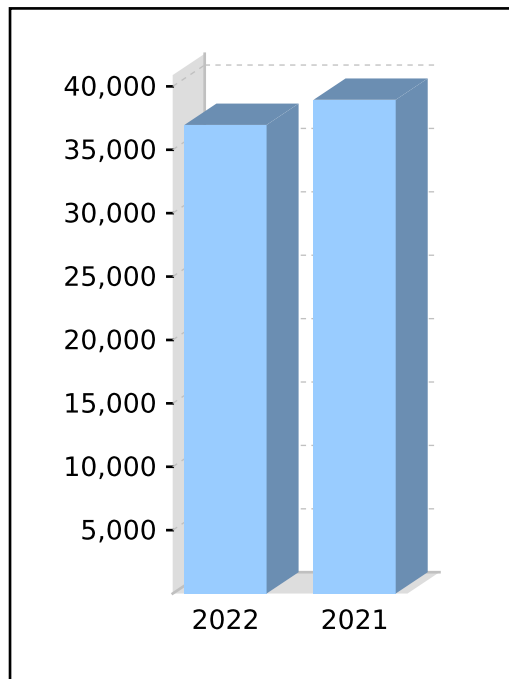
Christene Violet Massee  
 66 Hanbury Street  
 Bundaberg, Queensland, 4670, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	36,960
Date Joined Fund:	01/07/2015	Total Death Benefit:	36,960
Service Period Start Date:	15/03/2004		
Date Left Fund:			
Member Code:	MASCHR00001A		
Account Start Date:	01/07/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	36,960
<u>Preservation Components</u>	
Preserved	36,960
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	5,073
Taxable	31,887
Investment Earnings Rate	-5%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	38,941	34,415
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	154	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(2,326)	4,986
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(191)	459
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	36,960	38,942

**Massee Family Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Roy Jacob Massee  
Director

\_\_\_\_\_  
Christene Violet Massee  
Director

# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes

---

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

**No** **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Loss

Code

**Assessable contributions** **R** \$  
(**R1** plus **R2** plus **R3** less **R6**)

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income** **U** \$  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)

Code

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** **V** \$  
(**W** less **Y**)

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

TOTAL DEDUCTIONS  
**N \$**  
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES  
**Y \$**  
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss  
**O \$**  
(**TOTAL ASSESSABLE INCOME** less  
**TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES  
**Z \$**  
(**N plus Y**)

#This is a mandatory label.



## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A,T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**  
*(T1 plus J)*

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	

SUBTOTAL 2  
**T3 \$**  
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

- Tax losses carried forward to later income years **U \$**
- Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

**A** \$ Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

**H** \$ Proceeds from primary residence disposal

**H** \$

Day Month Year

**H1** Receipt date / /

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

### Other transactions

**S1** \$ Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

**O** \$ Allocated earnings or losses

**O** \$

Loss

**P** \$ Inward rollovers and transfers

**P** \$

**Q** \$ Outward rollovers and transfers

**Q** \$

**R1** \$ Lump Sum payments

**R1** \$

Code

**R2** \$ Income stream payments

**R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$
----------------------------

**!** Refer to instructions for completing these labels.

- |   |  |
|---|--|
| <p><b>A \$</b> Employer contributions</p> <p><b>A1</b> ABN of principal employer</p> <p><b>B \$</b> Personal contributions</p> <p><b>C \$</b> CGT small business retirement exemption</p> <p><b>D \$</b> CGT small business 15-year exemption amount</p> <p><b>E \$</b> Personal injury election</p> <p><b>F \$</b> Spouse and child contributions</p> <p><b>G \$</b> Other third party contributions</p> | <p><b>H \$</b> Proceeds from primary residence disposal</p> <p><b>H1</b> Receipt date <span style="margin-left: 20px;">Day</span> / <span style="margin-left: 20px;">Month</span> / <span style="margin-left: 20px;">Year</span></p> <p><b>I \$</b> Assessable foreign superannuation fund amount</p> <p><b>J \$</b> Non-assessable foreign superannuation fund amount</p> <p><b>K \$</b> Transfer from reserve: assessable amount</p> <p><b>L \$</b> Transfer from reserve: non-assessable amount</p> <p><b>M \$</b> Contributions from non-complying funds and previously non-complying funds</p> <p><b>T \$</b> Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|---|--|

<b>TOTAL CONTRIBUTIONS N \$</b> (Sum of labels <b>A</b> to <b>M</b> )
--

**Other transactions**

<p><b>S1 \$</b> Accumulation phase account balance</p> <p><b>S2 \$</b> Retirement phase account balance – Non CDBIS</p> <p><b>S3 \$</b> Retirement phase account balance – CDBIS</p>	<p><b>O \$</b> Allocated earnings or losses <span style="float: right;">Loss</span></p> <p><b>P \$</b> Inward rollovers and transfers</p> <p><b>Q \$</b> Outward rollovers and transfers</p> <p><b>R1 \$</b> Lump Sum payments <span style="float: right;">Code</span></p> <p><b>R2 \$</b> Income stream payments <span style="float: right;">Code</span></p>		
<table style="width: 100%; border: none;"> <tr> <td style="width: 10%; border: 1px solid black; padding: 2px;">TRIS Count</td> <td style="text-align: center; padding: 5px;"> <b>CLOSING ACCOUNT BALANCE S \$</b>                      (S1 plus S2 plus S3)                 </td> </tr> </table>		TRIS Count	<b>CLOSING ACCOUNT BALANCE S \$</b> (S1 plus S2 plus S3)
TRIS Count	<b>CLOSING ACCOUNT BALANCE S \$</b> (S1 plus S2 plus S3)		

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

---

## Section H: **Assets and liabilities**

### 15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b **Australian direct investments**

Cash and term deposits **E \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

---

### 15e **In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

---

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$	
Permissible temporary borrowings <b>V2</b> \$	
Other borrowings <b>V3</b> \$	
	Borrowings <b>V</b> \$
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$
	Reserve accounts <b>X</b> \$
	Other liabilities <b>Y</b> \$
	<b>TOTAL LIABILITIES Z</b> \$

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

## Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### **Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### **Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

### **TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule

# 2022

### When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

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- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

### Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b>		<b>K \$</b>
Other shares	<b>B \$</b>		<b>L \$</b>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b>		<b>M \$</b>
Other units	<b>D \$</b>		<b>N \$</b>
Real estate situated in Australia	<b>E \$</b>		<b>O \$</b>
Other real estate	<b>F \$</b>		<b>P \$</b>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b>		
Collectables	<b>H \$</b>		<b>Q \$</b>
Other CGT assets and any other CGT events	<b>I \$</b>		<b>R \$</b>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b>		
<b>Total current year capital gains</b>	<b>J \$</b>		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.



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**2 Capital losses**Total current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

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**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

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**4 CGT discount**Total CGT discount applied **A \$**

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**5 CGT concessions for small business**Small business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

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**6 Net capital gain**Net capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.

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**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer **Yes, as a seller** **No**  
(Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / <sup>LOSS</sup>

**!** **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / <sup>LOSS</sup>

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**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

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## Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

### Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

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*I declare that the information on this form is true and correct.*

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)