

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. 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

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

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 896 004 049

Year 2022

Name of partnership, trust, fund or entity BSK SHARES TRUST

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

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.

Declaration: I declare that:

- the information provided to the 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 partner, trustee or director

Date

PART B Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

Account Name

J GILES PTY LTD ITF BSK SHARES

I authorise the refund to be deposited directly to the specified account.

Signature

Date

Trust tax return**2022**

Day Month Year to Day Month Year

	to	
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or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2022 (the instructions), available from the website www.ato.gov.au

Return year

2022

Tax file number (TFN)

896 004 049

Have you attached any 'other attachments'?

No

See the Privacy note in the Taxpayer's declaration.

Name of trust

BSK SHARES TRUST

Australian business number (ABN)

61 400 686 492

Current postal address

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

C/- JCA ACCOUNTING

PO Box 246

WOODCROFT

SA

5162

Postal address on previous tax return

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.

Full name of the trustee to whom notices should be sent

If the trustee is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

If the trustee is a company, print details here including ABN.

Name

47 072 532 604

Daytime contact phone number

Area code Telephone number

Family trust election status

If the trustee 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).

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.

Interposed entity election status

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

Type of trust

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Managed Investment trusts

Is the trust a managed investment trust (MIT)? Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

MIT type

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? Print Y for yes or N for no.

Is any tax payable by the trustee?

Print Y for yes or N for no.

Final tax return

Electronic funds transfer (EFT)

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number (must be six digits)

Account number

Account name

1 Description of main business activity

Industry code **A** **6 Tax withheld**Tax withheld where ABN not quoted **T** Credit for tax withheld - foreign resident withholding (excluding capital gains) **U** **8 Partnerships and trusts****Primary production**Distribution from partnerships **A** / Share of net income from trusts **Z** / Deductions relating to amounts shown **A** and **Z** **S** Net primary production amount / **Non-primary production**Distribution from partnerships, less foreign income **B** / Share of net income from trusts, less capital gains, foreign income and franked distributions **R** / Deductions relating to amounts shown at **B** and **R** **T** Franked distributions from trusts **F** Deductions relating to franked distributions from trusts in label **F** **G** Net non-primary production amount /

Capital gains from another trust and net foreign capital gains need to be included at item 21.
Amounts of foreign income must be included at item 22 or 23.

Share of credits from income Share of credit for tax withheld where ABN not quoted **C** Share of franking credit from franked distributions **D** Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E** Credit for TFN amounts withheld from payments from closely held trusts **O** Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **U** **12 Dividends**Unfranked amount **K** 3,344Franked amount **L** 15,873Franking credit **M** 6,803TFN amounts withheld from dividends **N** 168.00

Company	25%	Unfranked	Franked	Frank credit	TFN amount
AS PER LIST		3,344.00	15,873.00	6,803.00	168.00

15 Total of items 5 to 14Add the boxes 26,020 /

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions **R** **18 Other deductions** - show only deductions not claimable at any other item**Q** 6,975

Name of each item of deduction	Amount
Accounting fees	1,525
Management fees	5,000
Office Expenses	450

Sensitive (when completed)

19 Total of items 16 to 18

6,975

20 Net Australian income or loss - other than capital gains

Subtract item 19 from item 15

\$

19,045

21 Capital gainsDo you need to complete a *Capital gains tax (CGT) Schedule 2022*?

Did you have a CGT event during the year?

 Y NAnswer yes at **G** if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover?

 M NType **Y** for yes or **N** for no.

Code

Net capital gain

 A

41,870

Credit for foreign resident capital gains withholding amounts

 B

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables	5,802
Collectables	0

	0
	0

24 Total of items 20 to 23Add the boxes

60,915

26 Total net income or loss

Subtract item 25 from item 24.

60,915

Overseas transactions / thin capitalisation**29 Overseas transactions**

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

 W N

Print Y for yes or N for no.

Did the thin capitalisation provisions affect you?

 O N

Print Y for yes or N for no.

Interest expenses overseas

 D

Royalty expenses overseas

 E

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2022

Was any beneficiary who was not a resident of Australia at any time during the income year, 'presently entitled' to a share of the income of the trust?

 A N

Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

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?

 C N

Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income (PSI)? **N** **N** Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C** Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1** Employment test **E2** Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)**Business income****Primary production**

Non-concessional MIT Income (NCMI) **A**

Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary production

Non-concessional MIT Income (NCMI) **C**

Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts**Primary production**

Non-concessional MIT Income (NCMI) **E**

Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-concessional MIT Income (NCMI) **G**

Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary production

Non-concessional MIT Income (NCMI) **I**

Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-concessional MIT Income (NCMI) **K**

Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gains

NCMI **X**

Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

Key financial information33 All current assets **F** 34 Total assets **G** 35 All current liabilities **I** 36 Total liabilities **J**

54 Non-refundable carry forward tax offsets

Early stage venture capital limited partnership tax offset

H

Early stage investor tax offset

I 56 Income of the trust estate **A**

57 Statement of distribution

Distribution details

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction 32.93 %

Tax file number Entity code Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address
 SA

Assessment calculation code Entity code Share of credit for TFN amounts withheld from payments from closely held trusts

Share of income of the trust estate

Capital gains

Share of credit for tax withheld – foreign resident withholding (excluding capital gains)

NCMI capital gains

Australian franking credits from a New Zealand franking company

Excluded from NCMI capital gains

Primary production

Share of credit for foreign resident capital gains withholding amounts

PP-NCMI

Attributed foreign income

PP-Excluded from NCMI

Other assessable foreign source income

Non-primary production

Foreign income tax offsets

Invest

Share of National rental affordability scheme tax offset

Other

Exploration credits distributed

Non-PP-NCMI

Early stage venture capital limited partnership tax offset

Non-PP-Excluded from NCMI

Early stage investor tax offset

Credit for tax withheld where ABN not quoted

Div 6AA Eligible income

Franked distributions

Invest

Other

Franking credit

TFN amounts withheld

Small business income tax offset information

Share of net small business income

Non-resident beneficiary additional information

s98(3) assessable amount

s98(4) assessable amount

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts

Untaxed part of share of net income

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year

Total TFN amounts withheld from payments

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction 67.07 %

Tax file number Entity code Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address
 SA

Assessment calculation code Entity code Share of credit for TFN amounts withheld from payments from closely held trusts

Share of income of the trust estate Capital gains

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) NCMi capital gains

Australian franking credits from a New Zealand franking company Excluded from NCMi capital gains

Primary production / Share of credit for foreign resident capital gains withholding amounts

PP–NCMI Attributed foreign income

PP–Excluded from NCMi Other assessable foreign source income /

Share of income Non-primary production / Foreign income tax offsets

Invest / Share of National rental affordability scheme tax offset

Other / Exploration credits distributed

Non-PP–NCMI Early stage venture capital limited partnership tax offset

Non-PP–Excluded from NCMi Early stage investor tax offset

Credit for tax withheld where ABN not quoted Div 6AA Eligible income

Franked distributions

Invest

Other

Franking credit

TFN amounts withheld

Small business income tax offset information

Share of net small business income

Non-resident beneficiary additional information

s98(3) assessable amount

s98(4) assessable amount

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts

Untaxed part of share of net income

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year

Total TFN amounts withheld from payments

57 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code	V <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	O <input type="text"/>
Share of income of the trust estate	W <input type="text"/>	Capital gains	F <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	L <input type="text"/>	NCMI capital gains	F1 <input type="text"/>
Australian franking credits from a New Zealand franking company	N <input type="text"/>	Excluded from NCMI capital gains	F2 <input type="text"/>
Share of income	Primary production	A <input type="text"/> / <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts
	PP–NCMI	A1 <input type="text"/>	Attributed foreign income
	PP–Excluded from NCMI	A2 <input type="text"/>	Other assessable foreign source income
	Non-primary production	B <input type="text"/> / <input type="text"/>	Foreign income tax offset
	Non-PP–NCMI	B1 <input type="text"/>	Share of National rental affordability scheme tax offset
	Non-PP–Excluded from NCMI	B2 <input type="text"/>	Share of other refundable tax offsets
	Credit for tax withheld where ABN not quoted	C <input type="text"/>	Early stage venture capital limited partnership tax offset
	Franked distributions	U <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year
Franking credit	D <input type="text"/>	Early stage investor tax offset	J <input type="text"/>
TFN amounts withheld	E <input type="text"/>	Early stage investor tax offset carried forward from previous year	M <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

59 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2022, also presently entitled to a share of the income of another trust? N Y Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

60 Non-resident trust

Is the trust a non-resident trust? N Y Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled.

Print NIL if applicable.

Declarations

TAXPAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

This declaration must be signed by a trustee or public officer.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

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

DECLARATION:

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date

Hours taken to prepare and complete this tax return

TAX AGENT'S DECLARATION

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date

Agent's phone number (include area code)

Area code

Telephone number

Agent's reference number

Office use only

Capital Gains Worksheet

2022**Description****Net Capital Gains - manual entry**

Total of Non Discounted Capital Gain	S	45,811	/	
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Net Capital Gains - manual entry

Total of Discounted Capital Gains	S	87,397	/	
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Net Capital Gains - manual entry

Total of Current Losses for year	S	43,666	/	L
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2022 Capital gains from CGT Assets/Events

Amounts shown are PRE any applicable discount and/or losses.

	Indexation	Discountable	Other
Shares - Aust (S)	45,811	87,397	-
Shares - Other (X)	-	-	-
Units in Unit Trusts - Australia (U)	-	-	-
Units in Unit Trusts - Other (Y)	-	-	-
Real Estate - Australia (R)	-	-	-
Real Estate - Other (Z)	-	-	-
Capital gains from Trusts (T)	-	-	-
Collectables (C)	-	-	-
Other (O)	-	-	-
Previously Deferred (D)	-	-	-
Community Housing Providers (H)	-	-	-

2022 Current year capital Losses (CYCL) from CGT Assets/Events

Shares - Aust (S)	43,666
Shares - Other (X)	-
Units in Unit Trusts - Australia (U)	-
Units in Unit Trusts - Other (Y)	-
Real Estate - Australia (R)	-
Real Estate - Other (Z)	-
Capital gains from Trusts (T)	-
Collectables (C)	-
Other (O)	-
Previously Deferred (D)	-
Community Housing Providers (H)	-

Applying capital losses against current year capital gains

	Indexation	Discountable	Other
Current year capital losses applied	43,666	-	-
Prior year capital losses applied	2,145	3,657	-

Current year capital gains (CYCG) after applying capital losses

	Indexation	Discountable	Other
Totals	-	83,740	-

2022 Capital Gains Tax Worksheet - Summary Listing

Asset Description		Indexation	Discountable	Other	Loss	Net Cap Gain
Total Of Non Discounted Capital Gain	S	45,811	-	-	45,811	-
Total Of Discounted Capital Gains	S	-	87,397	-	3,657	41,870 *
Total Of Current Losses For Year	S	(43,666)	-	-	-	-

* amount after discount applied.

41,870

Capital losses summary

	Collectables	Other
Losses brought forward from prior years	-	5,802
Current year losses	-	43,666
Losses applied	-	(49,468)
Losses carried forward to next year	-	-

Sensitive (when completed)