

Financial Statements and Reports
for the year ended
30 June 2023

Joseph Family Superannuation Fund

Joseph Family Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Compilation Report

Investment Summary

Investment Income

Realised Capital Gains

Members Statement

SMSF Annual Return

Capital Gains Schedule

Losses Schedule

Joseph Family Superannuation Fund
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Loans to Associated Entities (In house loans)	2	400,000	400,000
Real Estate Properties (Australian - Non Residential)	3	880,000	950,000
Shares in Listed Companies (Australian)	4	5,197,746	4,602,496
Total Investments		<u>6,477,746</u>	<u>5,952,496</u>
Other Assets			
Sundry Debtors		0	50,000
Bank Accounts	5	2,701,843	2,545,677
Unsettled Trades		0	(18,154)
Income Tax Refundable		13,217	77,476
Total Other Assets		<u>2,715,060</u>	<u>2,654,999</u>
Total Assets		<u>9,192,806</u>	<u>8,607,495</u>
Less:			
Liabilities			
GST Payable		31	98
Total Liabilities		<u>31</u>	<u>98</u>
Net assets available to pay benefits		<u>9,192,775</u>	<u>8,607,397</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Joseph, Tom - Accumulation		6,100,935	5,720,073
Joseph, Sarah - Accumulation		3,091,840	2,887,324
Total Liability for accrued benefits allocated to members' accounts		<u>9,192,775</u>	<u>8,607,397</u>

Joseph Family Superannuation Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Dividends Received	7	278,959	469,293
Interest Received		116,578	47,089
Property Income	8	80,000	74,167
Investment Gains			
Changes in Market Values	9	44,751	(375,165)
Contribution Income			
Employer Contributions		18,157	55,000
Personal Concessional		36,843	0
Total Income		<u>575,288</u>	<u>270,384</u>
Expenses			
Administration Costs		2,255	1,640
ATO Supervisory Levy		259	259
Auditor's Remuneration		550	550
Depreciation		56	60
Investment Expenses		7	92,610
		<u>3,127</u>	<u>95,119</u>
Total Expenses		<u>3,127</u>	<u>95,119</u>
Benefits accrued as a result of operations before income tax			
		<u>572,161</u>	<u>175,264</u>
Income Tax Expense	10	(13,217)	(73,742)
Benefits accrued as a result of operations		<u>585,378</u>	<u>249,006</u>

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 Trustee(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 an 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.

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

Interest revenue

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

Dividend revenue

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

g. 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.

Note 2: Loans to Associated Entities (In house loans)

	2023 \$	2022 \$
T.C Joseph Pty Ltd	400,000	400,000

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2023

	400,000	400,000
Note 3: Real Estate Properties (Australian - Non Residential)		
	2023	2022
	\$	\$
Office 3/465 Oxley Drive, Runaway Bay QLD	880,000	950,000
	880,000	950,000
Note 4: Shares in Listed Companies (Australian)		
	2023	2022
	\$	\$
Adbri Limited	31,070	0
Adairs Limited	0	21,010
AMP Limited	0	71,625
Appen Limited	119,500	89,760
Accent Group Limited	0	24,800
BHP Group Limited	193,457	117,562
Boral Limited.	0	22,015
Bank Of Queensland Limited	499,590	498,582
Cyclone Metals Limited	0	1,200
Centrex Metals Limited	147,000	157,500
Dicker Data Limited	126,280	33,120
Flight Centre Travel Group Limited	114,300	74,648
Fleetwood Corporation Limited	225,000	124,320
Kogan.com Ltd	140,650	77,284
Mount Gibson Iron Limited	152,250	183,600
National Australia Bank Limited	650,020	668,316
Perseus Mining Limited	0	103,025
Platinum Asset Management Limited (PK)	102,660	33,060
Pharmaxis Limited	0	13,650
Retail Food Group Limited	0	11,310
Rectifier Technologies Ltd	37,500	24,000
Silver Lake Resources Limited	84,920	106,480
Santos Limited	473,760	675,962
Suncorp Group Limited	94,430	0

Joseph Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Telstra Corporation Limited	191,350	171,325
TPG Telecom Limited.	243,500	208,950
WAM Capital Limited	168,935	72,240
Wam Strategic Value Limited	44,850	38,800
Westpac Banking Corporation	245,410	91,650
Woodside Energy Group Ltd	978,096	815,454
Wesfarmers Limited	133,218	71,247
	5,197,746	4,602,495

Note 5: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
Cash at Bank - ANZ Business Premium Saver	2,661,753	2,510,421
Cash at Bank - CMC Cash (ANZ)	40,089	35,256
	2,701,842	2,545,677

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2023 \$	2022 \$
ANZ Group Holdings Limited	0	2,415
Accent Group Limited	3,200	0
Adairs Limited	1,100	0
Adbri Limited	600	0
Appen Limited	0	192
BHP Group Limited	15,050	10,743
Bank Of Queensland Limited	35,880	29,018
Commonwealth Bank Of Australia.	0	6,896
Dicker Data Limited	3,628	260
Fleetwood Corporation Limited	0	8,240
Mount Gibson Iron Limited	0	7,000
National Australia Bank Limited	36,713	30,759
Perseus Mining Limited	1,066	632

Joseph Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Platinum Asset Management Limited (PK)	5,180	0
Santos Limited	26,289	17,630
Suncorp Group Limited	2,320	0
TPG Telecom Limited.	8,100	5,375
Telstra Corporation Limited	7,565	7,640
WAM Capital Limited	13,640	6,432
Wam Strategic Value Limited	1,400	350
Wesfarmers Limited	4,186	200
Westpac Banking Corporation	11,384	289,500
Woodside Energy Group Ltd	101,658	46,009
	278,959	469,291

Note 8: Rental Income

	2023	2022
	\$	\$
Office 3/465 Oxley Drive, Runaway Bay QLD	80,000	74,167
	80,000	74,167

Note 9: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Real Estate Properties (Australian - Non Residential)		
Office 3/465 Oxley Drive, Runaway Bay QLD	(69,944)	100,060
	(69,944)	100,060
Shares in Listed Companies (Australian)		
AMP Limited	26,951	(10,953)
ANZ Group Holdings Limited	0	(936)
Accent Group Limited	4,166	(4,166)
Adairs Limited	(213)	213
Adbri Limited	10,207	0
Appen Limited	(35,797)	(10,456)
BHP Group Limited	26,922	(9,593)
Bank Of Queensland Limited	(97,261)	(162,023)
Boral Limited.	3,307	(3,307)

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Centrex Metals Limited	(10,500)	98,871
Cyclone Metals Limited	718	20,490
Dicker Data Limited	(26,808)	(4,915)
Fleetwood Corporation Limited	94,467	(83,212)
Flight Centre Travel Group Limited	11,131	(16,307)
Kogan.com Ltd	89,185	(91,227)
Mount Gibson Iron Limited	(36,259)	(144,649)
National Australia Bank Limited	(24,767)	27,803
Perseus Mining Limited	(70,262)	(31,015)
Pharmaxis Limited	15,979	(4,769)
Platinum Asset Management Limited (PK)	1,619	(4,000)
Rectifier Technologies Ltd	8,691	704
Retail Food Group Limited	14,848	(10,658)
Santos Limited	(51,068)	36,420
Seven West Media Limited	0	(23,691)
Silver Lake Resources Limited	(21,560)	(28,527)
Suncorp Group Limited	18,521	0
TPG Telecom Limited.	(42,973)	(7,603)
Telstra Corporation Limited	20,025	(6,547)
WAM Capital Limited	(22,869)	(20,998)
Wam Strategic Value Limited	281	(11,335)
Wesfarmers Limited	17,526	(8,986)
Westpac Banking Corporation	8,326	(124,825)
Woodside Energy Group Ltd	69,866	181,137
Woodside Petroleum Limited	0	70,569
	2,399	(388,492)
Total Unrealised Movement	(67,545)	(288,432)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
AGL Energy Limited	0	15,478
AMP Limited	(10,696)	0

Refer to compilation report

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

ANZ Group Holdings Limited	0	598
Accent Group Limited	16,397	0
Adairs Limited	6,251	0
Adbri Limited	12,434	0
Appen Limited	(26,177)	3,519
BHP Group Limited	1,105	0
Bank Of Queensland Limited	(310)	1,053
Boral Limited.	137	0
Centrex Metals Limited	0	(3,617)
Commonwealth Bank Of Australia.	0	(7,885)
Cyclone Metals Limited	(1,128)	(22,268)
Flight Centre Travel Group Limited	0	23,603
Kogan.com Ltd	(22,289)	(1,963)
Mount Gibson Iron Limited	0	643
Pengana Capital Group Limited	(619)	0
Perseus Mining Limited	110,170	57,152
Pharmaxis Limited	(18,032)	0
Retail Food Group Limited	(11,914)	0
Santos Limited	57,103	(1,647)
Seven West Media Limited	0	34,785
Silver Lake Resources Limited	0	(3,483)
Telstra Corporation Limited	0	10,689
WAM Capital Limited	0	4,459
Wesfarmers Limited	(136)	0
Westpac Banking Corporation	0	(197,481)
Woodside Petroleum Limited	0	(370)
	112,296	(86,735)
Total Realised Movement	112,296	(86,735)
Changes in Market Values	44,751	(375,167)

Note 10: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		

Joseph Family Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

Current Tax	(13,217)	(73,742)
Income Tax Expense	(13,217)	(73,742)

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%	85,824	26,290
Less:		
Tax effect of:		
Realised Accounting Capital Gains	16,844	(13,010)
Tax Adjustment - Capital Works Expenditure (D1)	672	672
Add:		
Tax effect of:		
Decrease in MV of Investments	10,132	43,265
SMSF Non-Deductible Expenses	0	13,892
Franking Credits	16,174	29,916
Rounding	(1)	(2)
Income Tax on Taxable Income or Loss	94,613	125,699
Less credits:		
Franking Credits	107,830	199,441
Current Tax or Refund	(13,217)	(73,742)

Joseph Family Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	572,161.00
Less	
Realised Accounting Capital Gains	112,296.00
Tax Adjustment - Capital Works Expenditure (D1)	4,483.00
	<u>116,779.00</u>
Add	
Decrease in MV of investments	67,545.00
Franking Credits	107,830.00
	<u>175,375.00</u>
SMSF Annual Return Rounding	(1.00)
	<u>630,756.00</u>
Taxable Income or Loss	630,756.00
Income Tax on Taxable Income or Loss	94,613.40
Less	
Franking Credits	107,830.00
	<u>(13,216.60)</u>
CURRENT TAX OR REFUND	(13,216.60)
Supervisory Levy	259.00
	<u>(12,957.60)</u>
AMOUNT DUE OR REFUNDABLE	(12,957.60)

Joseph Family Superannuation Fund

Trustees Declaration

The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 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 2023.

Signed in accordance with a resolution of the trustees by:

.....
Tom Joseph

Trustee

.....
Sarah Joseph

Trustee

Dated this day of

Joseph Family Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Joseph Family Superannuation Fund which comprise the statement of financial position as at 30 June 2023 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 Joseph 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:

Joseph Family Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - ANZ Business Premium Saver		2,661,753.370000	2,661,753.37	2,661,753.37	2,661,753.37			29.00 %
Cash at Bank - CMC Cash (ANZ)		40,089.350000	40,089.35	40,089.35	40,089.35			0.44 %
			2,701,842.72		2,701,842.72			29.43 %
Loans to Associated Entities (In house loans)								
T.C Joseph Pty Ltd		400,000.000000	400,000.00	400,000.00	400,000.00			4.36 %
			400,000.00		400,000.00			4.36 %
Real Estate Properties (Australian - Non Residential)								
JOSE000101 Office 3/465 Oxley Drive, Runaway Bay QLD	1.00	880,000.000000	880,000.00	170,282.00	170,282.00	709,718.00	416.79 %	9.59 %
			880,000.00		170,282.00	709,718.00	416.79 %	9.59 %
Shares in Listed Companies (Australian)								
ABC.AX Adbri Limited	13,000.00	2.390000	31,070.00	1.60	20,862.93	10,207.07	48.92 %	0.34 %
APX.AX Appen Limited	50,000.00	2.390000	119,500.00	3.32	165,752.63	(46,252.63)	(27.90) %	1.30 %
BOQ.AX Bank Of Queensland Limited	91,000.00	5.490000	499,590.00	7.05	641,701.04	(142,111.04)	(22.15) %	5.44 %
BHP.AX BHP Group Limited	4,300.00	44.990000	193,457.00	40.96	176,128.09	17,328.91	9.84 %	2.11 %
CXM.AX Centrex Metals Limited	1,050,000.00	0.140000	147,000.00	0.07	72,200.26	74,799.74	103.60 %	1.60 %
DDR.AX Dicker Data Limited	15,400.00	8.200000	126,280.00	10.26	158,003.64	(31,723.64)	(20.08) %	1.38 %
FWD.AX Fleetwood Corporation Limited	100,000.00	2.250000	225,000.00	1.93	193,023.80	31,976.20	16.57 %	2.45 %
FLT.AX Flight Centre Travel Group Limited	6,000.00	19.050000	114,300.00	17.56	105,352.25	8,947.75	8.49 %	1.25 %
KGN.AX Kogan.com Ltd	29,000.00	4.850000	140,650.00	4.83	140,120.49	529.51	0.38 %	1.53 %
MGX.AX Mount Gibson Iron Limited	350,000.00	0.435000	152,250.00	0.57	199,860.24	(47,610.24)	(23.82) %	1.66 %
NAB.AX National Australia Bank Limited	24,650.00	26.370000	650,020.50	25.56	630,062.38	19,958.12	3.17 %	7.08 %
PTM.AX Platinum Asset Management Limited (PK)	59,000.00	1.740000	102,660.00	1.78	105,041.74	(2,381.74)	(2.27) %	1.12 %
RFT.AX Rectifier Technologies Ltd	750,000.00	0.050000	37,500.00	0.04	28,105.32	9,394.68	33.43 %	0.41 %
STO.AX Santos Limited	63,000.00	7.520000	473,760.00	4.93	310,851.92	162,908.08	52.41 %	5.16 %

Joseph Family Superannuation Fund

Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
SLR.AX	Silver Lake Resources Limited	88,000.00	0.965000	84,920.00	0.85	75,206.90	9,713.10	12.92 %	0.93 %
SUN.AX	Suncorp Group Limited	7,000.00	13.490000	94,430.00	10.84	75,909.09	18,520.91	24.40 %	1.03 %
TLS.AX	Telstra Corporation Limited	44,500.00	4.300000	191,350.00	3.10	137,951.57	53,398.43	38.71 %	2.08 %
TPG.AX	TPG Telecom Limited.	50,000.00	4.870000	243,500.00	5.98	299,233.83	(55,733.83)	(18.63) %	2.65 %
WAM.AX	WAM Capital Limited	113,000.00	1.495000	168,935.00	1.85	208,742.52	(39,807.52)	(19.07) %	1.84 %
WAR.AX	Wam Strategic Value Limited	46,000.00	0.975000	44,850.00	1.21	55,578.37	(10,728.37)	(19.30) %	0.49 %
WES.AX	Wesfarmers Limited	2,700.00	49.340000	133,218.00	46.18	124,677.21	8,540.79	6.85 %	1.45 %
WBC.AX	Westpac Banking Corporation	11,500.00	21.340000	245,410.00	21.25	244,362.20	1,047.80	0.43 %	2.67 %
WDS.AX	Woodside Energy Group Ltd	28,400.00	34.440000	978,096.00	25.60	727,092.26	251,003.74	34.52 %	10.66 %
				5,197,746.50		4,895,820.68	301,925.82	6.17 %	56.62 %
				9,179,589.22		8,167,945.40	1,011,643.82	12.39 %	100.00 %

Joseph Family Superannuation Fund

Investment Income Report

As at 30 June 2023

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				
Bank Accounts												
Cash at Bank - ANZ Business Premium Saver	72,578.38			72,578.38	0.00	0.00	0.00	72,578.38			0.00	0.00
	72,578.38			72,578.38	0.00	0.00	0.00	72,578.38			0.00	0.00
Loans to Associated Entities (In house loans)												
T.C Joseph Pty Ltd	44,000.00			44,000.00	0.00	0.00	0.00	44,000.00			0.00	0.00
	44,000.00			44,000.00	0.00	0.00	0.00	44,000.00			0.00	0.00
Real Estate Properties (Australian - Non Residential)												
JOSE000101 Office 3/465 Oxley Drive, Runaway Bay QLD	80,000.00							80,000.00				
	80,000.00							80,000.00				
Shares in Listed Companies (Australian)												
AX1.AX Accent Group Limited	3,200.00	3,200.00	0.00		1,371.43			4,571.43		0.00		
ADH.AX Adairs Limited	1,100.00	1,100.00	0.00		471.43			1,571.43		0.00		
ABC.AX Adbri Limited	600.00	600.00	0.00		257.14			857.14		0.00		
BOQ.AX Bank Of Queensland Limited	35,880.00	35,880.00	0.00		15,377.14			51,257.14		0.00		
BHP.AX BHP Group Limited	15,050.26	15,050.26	0.00		6,450.11			21,500.37		0.00		
DDR.AX Dicker Data Limited	3,627.50	3,627.50	0.00		1,554.64			5,182.14		0.00		
NAB.AX National Australia Bank Limited	36,712.60	36,712.60	0.00		15,733.97			52,446.57		0.00		
PRU.AX Perseus Mining Limited	1,066.00	0.00	1,066.00		0.00			1,066.00		0.00		
PTM.AX Platinum Asset Management Limited (PK)	5,180.00	5,180.00	0.00		2,220.00			7,400.00		0.00		
STO.AX Santos Limited	26,289.15		26,289.15					26,289.15		0.00		
SUN.AX Suncorp Group Limited	2,320.00	2,320.00	0.00		994.28			3,314.28		0.00		
TLS.AX Telstra Corporation Limited	7,565.00	7,565.00	0.00		3,242.14			10,807.14		0.00		
TPG.AX TPG Telecom Limited.	8,100.00	8,100.00	0.00		3,471.43			11,571.43		0.00		
WAM.AX WAM Capital Limited	13,640.00	13,640.00	0.00		5,845.72			19,485.72		0.00		
WAR.AX Wam Strategic Value Limited	1,400.00	1,400.00	0.00		600.00			2,000.00		0.00		
WES.AX Wesfarmers Limited	4,186.00	4,186.00	0.00		1,794.00			5,980.00		0.00		
WBC.AX Westpac Banking Corporation	11,384.00	11,384.00	0.00		4,878.86			16,262.86		0.00		

Joseph Family Superannuation Fund Investment Income Report

As at 30 June 2023

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				
WDS.AX	Woodside Energy Group Ltd	101,658.01	101,658.01	0.00		43,567.71			145,225.72		0.00		
		278,958.52	251,603.37	27,355.15		107,830.00			386,788.52		0.00		
		475,536.90	251,603.37	27,355.15	116,578.38	107,830.00	0.00	0.00	583,366.90		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **583,366.90**

Net Capital Gain **0.00**

Total Assessable Income 583,366.90

* 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.

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
ABC.AX - Adbri Limited												
24/08/2022	31/05/2023	3,000.00	6,639.22	6,295.39	(343.83)	6,639.22	6,639.22	0.00	0.00	0.00	0.00	(343.83)
24/08/2022	31/05/2023	3,000.00	6,789.22	6,295.39	(493.83)	6,789.22	6,789.22	0.00	0.00	0.00	0.00	(493.83)
26/08/2022	06/06/2023	3,000.00	6,579.22	6,862.97	283.75	6,579.22	6,579.22	0.00	0.00	0.00	283.75	0.00
07/09/2022	06/06/2023	932.00	1,904.14	2,132.09	227.95	1,904.14	1,904.14	0.00	0.00	0.00	227.95	0.00
07/09/2022	09/06/2023	2,068.00	4,225.08	4,939.06	713.99	4,225.08	4,225.08	0.00	0.00	0.00	713.99	0.00
10/10/2022	09/06/2023	3,000.00	5,499.22	7,164.99	1,665.77	5,499.22	5,499.22	0.00	0.00	0.00	1,665.77	0.00
17/10/2022	09/06/2023	1,000.00	1,562.31	2,388.33	826.02	1,562.31	1,562.31	0.00	0.00	0.00	826.02	0.00
17/10/2022	19/06/2023	3,000.00	4,686.92	7,197.50	2,510.58	4,686.92	4,686.92	0.00	0.00	0.00	2,510.58	0.00
18/10/2022	19/06/2023	1,000.00	1,352.31	2,399.17	1,046.86	1,352.31	1,352.31	0.00	0.00	0.00	1,046.86	0.00
18/10/2022	26/06/2023	3,000.00	4,056.92	7,043.09	2,986.17	4,056.92	4,056.92	0.00	0.00	0.00	2,986.17	0.00
29/11/2022	26/06/2023	1,000.00	1,762.63	2,347.70	585.06	1,762.63	1,762.63	0.00	0.00	0.00	585.06	0.00
29/11/2022	28/06/2023	2,500.00	4,406.59	5,894.24	1,487.65	4,406.59	4,406.59	0.00	0.00	0.00	1,487.65	0.00
07/12/2022	28/06/2023	1,500.00	2,598.95	3,536.54	937.59	2,598.95	2,598.95	0.00	0.00	0.00	937.59	0.00
		28,000.00	52,062.73	64,496.46	12,433.73	52,062.73	52,062.73	0.00	0.00	0.00	13,271.39	(837.66)
ADH.AX - Adairs Limited												
26/05/2022	28/11/2022	911.00	2,044.84	2,031.42	(13.42)	2,044.84	2,044.84	0.00	0.00	0.00	0.00	(13.42)
26/05/2022	29/11/2022	1,089.00	2,444.38	2,480.46	36.08	2,444.38	2,444.38	0.00	0.00	0.00	36.08	0.00
10/06/2022	29/11/2022	2,600.00	4,923.22	5,922.14	998.92	4,923.22	4,923.22	0.00	0.00	0.00	998.92	0.00
14/06/2022	29/11/2022	400.00	705.23	911.10	205.87	705.23	705.23	0.00	0.00	0.00	205.87	0.00
14/06/2022	01/12/2022	2,600.00	4,583.99	6,052.01	1,468.02	4,583.99	4,583.99	0.00	0.00	0.00	1,468.02	0.00
22/06/2022	01/12/2022	1,400.00	2,509.80	3,258.77	748.98	2,509.80	2,509.80	0.00	0.00	0.00	748.98	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
22/06/2022	02/12/2022	2,000.00	3,585.42	4,696.31	1,110.89	3,585.42	3,585.42	0.00	0.00	0.00	1,110.89	0.00
21/09/2022	02/12/2022	3,000.00	5,349.22	7,044.47	1,695.25	5,349.22	5,349.22	0.00	0.00	0.00	1,695.25	0.00
		14,000.00	26,146.10	32,396.68	6,250.59	26,146.10	26,146.10	0.00	0.00	0.00	6,264.01	(13.42)
AMP.AX - AMP Limited												
24/08/2020	17/08/2022	1,000.00	1,442.31	1,084.08	(358.23)	1,442.31	1,442.31	0.00	0.00	0.00	0.00	(358.23)
29/09/2020	17/08/2022	5,000.00	6,759.22	5,420.39	(1,338.83)	6,759.22	6,759.22	0.00	0.00	0.00	0.00	(1,338.83)
30/09/2020	17/08/2022	4,000.00	5,288.20	4,336.31	(951.88)	5,288.20	5,288.20	0.00	0.00	0.00	0.00	(951.88)
30/09/2020	17/08/2022	500.00	661.02	544.54	(116.49)	661.02	661.02	0.00	0.00	0.00	0.00	(116.49)
22/10/2020	17/08/2022	4,000.00	5,489.22	4,356.31	(1,132.91)	5,489.22	5,489.22	0.00	0.00	0.00	0.00	(1,132.91)
27/10/2020	17/08/2022	4,000.00	5,289.22	4,356.31	(932.91)	5,289.22	5,289.22	0.00	0.00	0.00	0.00	(932.91)
30/11/2020	17/08/2022	1,500.00	2,577.11	1,633.62	(943.49)	2,577.11	2,577.11	0.00	0.00	0.00	0.00	(943.49)
30/11/2020	17/08/2022	1,500.00	2,577.11	1,648.62	(928.49)	2,577.11	2,577.11	0.00	0.00	0.00	0.00	(928.49)
03/12/2020	17/08/2022	3,000.00	5,169.22	3,297.23	(1,871.99)	5,169.22	5,169.22	0.00	0.00	0.00	0.00	(1,871.99)
09/12/2020	17/08/2022	3,000.00	5,199.22	3,297.23	(1,901.99)	5,199.22	5,199.22	0.00	0.00	0.00	0.00	(1,901.99)
18/12/2020	17/08/2022	2,500.00	4,245.18	2,747.70	(1,497.49)	4,245.18	4,245.18	0.00	0.00	0.00	0.00	(1,497.49)
18/12/2020	18/08/2022	500.00	849.04	564.54	(284.50)	849.04	849.04	0.00	0.00	0.00	0.00	(284.50)
21/12/2020	18/08/2022	3,000.00	5,049.22	3,387.23	(1,661.99)	5,049.22	5,049.22	0.00	0.00	0.00	0.00	(1,661.99)
31/12/2020	18/08/2022	3,000.00	4,719.22	3,387.23	(1,331.99)	4,719.22	4,719.22	0.00	0.00	0.00	0.00	(1,331.99)
28/01/2021	18/08/2022	3,500.00	5,189.22	3,951.77	(1,237.45)	5,189.22	5,189.22	0.00	0.00	0.00	0.00	(1,237.45)
23/04/2021	26/08/2022	4,000.00	4,689.22	4,492.62	(196.60)	4,689.22	4,689.22	0.00	0.00	0.00	0.00	(196.60)
12/05/2021	26/08/2022	1,000.00	1,089.34	1,123.16	33.81	1,089.34	1,089.34	0.00	0.00	33.81	0.00	0.00
12/05/2021	31/08/2022	4,000.00	4,357.38	4,532.62	175.25	4,357.38	4,357.38	0.00	0.00	175.25	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
21/06/2021	31/08/2022	1,000.00	1,191.84	1,133.16	(58.69)	1,191.84	1,191.84	0.00	0.00	0.00	0.00	(58.69)
21/06/2021	12/09/2022	4,000.00	4,767.38	4,632.62	(134.75)	4,767.38	4,767.38	0.00	0.00	0.00	0.00	(134.75)
23/06/2021	12/09/2022	1,000.00	1,162.31	1,158.16	(4.15)	1,162.31	1,162.31	0.00	0.00	0.00	0.00	(4.15)
23/06/2021	13/09/2022	3,000.00	3,486.92	3,579.47	92.55	3,486.92	3,486.92	0.00	0.00	92.55	0.00	0.00
20/09/2021	13/09/2022	2,000.00	1,943.07	2,386.31	443.24	1,943.07	1,943.07	0.00	0.00	0.00	443.24	0.00
20/09/2021	31/10/2022	4,000.00	3,886.15	4,992.62	1,106.48	3,886.15	3,886.15	0.00	0.00	1,106.48	0.00	0.00
29/12/2021	31/10/2022	1,000.00	981.54	1,248.16	266.62	981.54	981.54	0.00	0.00	0.00	266.62	0.00
29/12/2021	22/11/2022	5,000.00	4,907.68	6,465.78	1,558.10	4,907.68	4,907.68	0.00	0.00	0.00	1,558.10	0.00
20/05/2022	23/11/2022	5,000.00	5,609.22	6,540.78	931.56	5,609.22	5,609.22	0.00	0.00	0.00	931.56	0.00
12/07/2022	30/11/2022	5,000.00	5,009.22	6,590.78	1,581.56	5,009.22	5,009.22	0.00	0.00	0.00	1,581.56	0.00
		80,000.00	103,585.00	92,889.35	(10,695.65)	103,585.00	103,585.00	0.00	0.00	1,408.09	4,781.08	(16,884.82)
APX.AX - Appen Limited												
14/02/2022	26/06/2023	500.00	4,014.22	1,198.46	(2,815.76)	4,014.22	4,014.22	0.00	0.00	0.00	0.00	(2,815.76)
24/02/2022	26/06/2023	600.00	3,819.22	1,438.16	(2,381.06)	3,819.22	3,819.22	0.00	0.00	0.00	0.00	(2,381.06)
24/02/2022	26/06/2023	1,000.00	6,219.22	2,396.93	(3,822.29)	6,219.22	6,219.22	0.00	0.00	0.00	0.00	(3,822.29)
24/02/2022	26/06/2023	600.00	4,497.22	1,438.16	(3,059.06)	4,497.22	4,497.22	0.00	0.00	0.00	0.00	(3,059.06)
24/02/2022	26/06/2023	300.00	2,106.46	719.08	(1,387.38)	2,106.46	2,106.46	0.00	0.00	0.00	0.00	(1,387.38)
24/02/2022	26/06/2023	500.00	3,510.76	1,143.46	(2,367.30)	3,510.76	3,510.76	0.00	0.00	0.00	0.00	(2,367.30)
22/04/2022	26/06/2023	900.00	5,868.22	2,058.23	(3,809.99)	5,868.22	5,868.22	0.00	0.00	0.00	0.00	(3,809.99)
27/04/2022	26/06/2023	1,000.00	6,419.22	2,286.93	(4,132.29)	6,419.22	6,419.22	0.00	0.00	0.00	0.00	(4,132.29)
28/04/2022	26/06/2023	600.00	3,773.53	1,372.16	(2,401.38)	3,773.53	3,773.53	0.00	0.00	0.00	0.00	(2,401.38)
		6,000.00	40,228.07	14,051.57	(26,176.51)	40,228.07	40,228.07	0.00	0.00	0.00	0.00	(26,176.51)

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
AX1.AX - Accent Group Limited												
11/04/2022	28/02/2023	4,000.00	6,249.22	8,632.62	2,383.40	6,249.22	6,249.22	0.00	0.00	0.00	2,383.40	0.00
19/04/2022	28/02/2023	1,000.00	1,542.31	2,158.16	615.85	1,542.31	1,542.31	0.00	0.00	0.00	615.85	0.00
19/04/2022	01/03/2023	3,000.00	4,626.92	6,684.47	2,057.55	4,626.92	4,626.92	0.00	0.00	0.00	2,057.55	0.00
26/04/2022	01/03/2023	2,000.00	2,984.61	4,456.31	1,471.70	2,984.61	2,984.61	0.00	0.00	0.00	1,471.70	0.00
26/04/2022	03/03/2023	2,000.00	2,984.61	4,536.31	1,551.70	2,984.61	2,984.61	0.00	0.00	0.00	1,551.70	0.00
03/05/2022	03/03/2023	3,000.00	4,086.92	6,804.47	2,717.55	4,086.92	4,086.92	0.00	0.00	0.00	2,717.55	0.00
03/05/2022	07/03/2023	1,000.00	1,362.31	2,418.16	1,055.85	1,362.31	1,362.31	0.00	0.00	0.00	1,055.85	0.00
06/05/2022	07/03/2023	4,000.00	5,129.22	9,672.62	4,543.40	5,129.22	5,129.22	0.00	0.00	0.00	4,543.40	0.00
		20,000.00	28,966.12	45,363.12	16,397.00	28,966.12	28,966.12	0.00	0.00	0.00	16,397.00	0.00
BHP.AX - BHP Group Limited												
26/04/2022	21/02/2023	125.00	5,725.47	5,959.58	234.11	5,725.47	5,725.47	0.00	0.00	0.00	234.11	0.00
06/05/2022	21/02/2023	300.00	13,884.70	14,303.00	418.30	13,884.70	13,884.70	0.00	0.00	0.00	418.30	0.00
06/05/2022	21/02/2023	25.00	1,160.06	1,191.92	31.86	1,160.06	1,160.06	0.00	0.00	0.00	31.86	0.00
06/05/2022	21/02/2023	200.00	9,280.49	9,700.78	420.30	9,280.49	9,280.49	0.00	0.00	0.00	420.30	0.00
		650.00	30,050.72	31,155.28	1,104.57	30,050.72	30,050.72	0.00	0.00	0.00	1,104.57	0.00
BLD.AX - Boral Limited.												
16/03/2022	24/08/2022	2,000.00	6,589.22	5,955.84	(633.38)	6,589.22	6,589.22	0.00	0.00	0.00	0.00	(633.38)
22/03/2022	24/08/2022	2,000.00	6,489.22	5,955.84	(533.38)	6,489.22	6,489.22	0.00	0.00	0.00	0.00	(533.38)
06/06/2022	24/08/2022	2,000.00	5,709.22	5,955.84	246.62	5,709.22	5,709.22	0.00	0.00	0.00	246.62	0.00
30/06/2022	24/08/2022	2,500.00	6,534.22	7,444.80	910.58	6,534.22	6,534.22	0.00	0.00	0.00	910.58	0.00
22/08/2022	24/08/2022	2,000.00	5,809.22	5,955.84	146.62	5,809.22	5,809.22	0.00	0.00	0.00	146.62	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
		10,500.00	31,131.10	31,268.16	137.06	31,131.10	31,131.10	0.00	0.00	0.00	1,303.82	(1,166.76)
BOQ.AX - Bank Of Queensland Limited												
27/11/2019	12/10/2022	168.00	1,348.50	1,261.81	(86.69)	1,348.50	1,348.50	0.00	0.00	0.00	0.00	(86.69)
02/12/2019	12/10/2022	700.00	5,441.22	5,257.55	(183.67)	5,441.22	5,441.22	0.00	0.00	0.00	0.00	(183.67)
03/12/2019	12/10/2022	132.00	999.44	991.42	(8.02)	999.44	999.44	0.00	0.00	0.00	0.00	(8.02)
03/12/2019	21/10/2022	668.00	5,057.78	5,063.96	6.18	5,057.78	5,057.78	0.00	0.00	6.18	0.00	0.00
05/12/2019	21/10/2022	332.00	2,530.89	2,516.82	(14.07)	2,530.89	2,530.89	0.00	0.00	0.00	0.00	(14.07)
05/12/2019	24/11/2022	368.00	2,805.33	2,749.25	(56.08)	2,805.33	2,805.33	0.00	0.00	0.00	0.00	(56.08)
06/12/2019	24/11/2022	632.00	4,689.59	4,721.53	31.94	4,689.59	4,689.59	0.00	0.00	31.94	0.00	0.00
		3,000.00	22,872.75	22,562.34	(310.41)	22,872.75	22,872.75	0.00	0.00	38.12	0.00	(348.53)
CLE.AX - Cyclone Metals Limited												
16/09/2020	04/01/2023	100,000.00	1,009.22	197.70	(811.53)	1,009.22	1,009.22	0.00	0.00	0.00	0.00	(811.53)
03/08/2021	04/01/2023	300,000.00	909.22	593.09	(316.14)	909.22	909.22	0.00	0.00	0.00	0.00	(316.14)
		400,000.00	1,918.44	790.79	(1,127.67)	1,918.44	1,918.44	0.00	0.00	0.00	0.00	(1,127.67)
KGN.AX - Kogan.com Ltd												
05/03/2021	05/06/2023	200.00	2,756.15	919.08	(1,837.07)	2,756.15	2,756.15	0.00	0.00	0.00	0.00	(1,837.07)
23/04/2021	05/06/2023	400.00	4,337.22	1,838.16	(2,499.06)	4,337.22	4,337.22	0.00	0.00	0.00	0.00	(2,499.06)
23/04/2021	05/06/2023	400.00	4,549.22	1,838.16	(2,711.06)	4,549.22	4,549.22	0.00	0.00	0.00	0.00	(2,711.06)
26/04/2021	05/06/2023	400.00	4,133.22	1,838.16	(2,295.06)	4,133.22	4,133.22	0.00	0.00	0.00	0.00	(2,295.06)
28/04/2021	05/06/2023	500.00	5,134.22	2,297.70	(2,836.53)	5,134.22	5,134.22	0.00	0.00	0.00	0.00	(2,836.53)
11/05/2021	05/06/2023	100.00	1,012.34	459.54	(552.81)	1,012.34	1,012.34	0.00	0.00	0.00	0.00	(552.81)
11/05/2021	16/06/2023	400.00	4,049.38	1,894.16	(2,155.22)	4,049.38	4,049.38	0.00	0.00	0.00	0.00	(2,155.22)

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
13/05/2021	16/06/2023	600.00	5,997.22	2,841.23	(3,155.99)	5,997.22	5,997.22	0.00	0.00	0.00	0.00	(3,155.99)
21/05/2021	16/06/2023	800.00	7,217.22	3,788.31	(3,428.91)	7,217.22	7,217.22	0.00	0.00	0.00	0.00	(3,428.91)
25/05/2021	16/06/2023	200.00	1,764.31	947.08	(817.23)	1,764.31	1,764.31	0.00	0.00	0.00	0.00	(817.23)
		4,000.00	40,950.50	18,661.58	(22,288.94)	40,950.50	40,950.50	0.00	0.00	0.00	0.00	(22,288.94)
PCG.AX - Pengana Capital Group Limited												
30/12/2022	24/02/2023	921.00	1,482.82	1,458.97	(23.85)	1,482.82	1,482.82	0.00	0.00	0.00	0.00	(23.85)
09/02/2023	24/02/2023	479.00	828.67	758.79	(69.88)	828.67	828.67	0.00	0.00	0.00	0.00	(69.88)
23/02/2023	24/02/2023	2,711.00	4,509.48	4,294.54	(214.94)	4,509.48	4,509.48	0.00	0.00	0.00	0.00	(214.94)
23/02/2023	24/02/2023	2,600.00	4,429.22	4,118.70	(310.52)	4,429.22	4,429.22	0.00	0.00	0.00	0.00	(310.52)
		6,711.00	11,250.19	10,631.00	(619.19)	11,250.19	11,250.19	0.00	0.00	0.00	0.00	(619.19)
PRU.AX - Perseus Mining Limited												
17/07/2015	11/11/2022	5,000.00	2,201.84	10,840.78	8,638.94	2,201.84	2,201.84	0.00	0.00	8,638.94	0.00	0.00
17/07/2015	14/11/2022	5,000.00	2,201.84	10,990.78	8,788.94	2,201.84	2,201.84	0.00	0.00	8,788.94	0.00	0.00
17/07/2015	16/11/2022	5,000.00	2,201.84	10,790.78	8,588.94	2,201.84	2,201.84	0.00	0.00	8,588.94	0.00	0.00
17/07/2015	22/11/2022	1,000.00	440.37	2,138.16	1,697.79	440.37	440.37	0.00	0.00	1,697.79	0.00	0.00
13/07/2016	22/11/2022	4,000.00	2,000.00	8,552.62	6,552.62	2,000.00	2,000.00	0.00	0.00	6,552.62	0.00	0.00
13/07/2016	23/11/2022	5,000.00	2,500.00	10,940.78	8,440.78	2,500.00	2,500.00	0.00	0.00	8,440.78	0.00	0.00
11/08/2021	28/11/2022	1.00	1.42	0.00	(1.42)	1.42	1.42	0.00	0.00	0.00	0.00	(1.42)
23/12/2016	30/11/2022	4,999.00	1,652.76	11,088.56	9,435.80	1,652.76	1,652.76	0.00	0.00	9,435.80	0.00	0.00
23/12/2016	01/12/2022	5,000.00	1,653.09	11,290.78	9,637.69	1,653.09	1,653.09	0.00	0.00	9,637.69	0.00	0.00
23/12/2016	02/12/2022	4,000.00	1,322.48	9,270.78	7,948.31	1,322.48	1,322.48	0.00	0.00	7,948.31	0.00	0.00
23/12/2016	12/12/2022	1,598.00	528.33	3,442.46	2,914.13	528.33	528.33	0.00	0.00	2,914.13	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
23/12/2016	13/12/2022	403.00	133.24	873.42	740.18	133.24	133.24	0.00	0.00	740.18	0.00	0.00
04/01/2019	13/12/2022	2,999.00	1,321.54	6,499.70	5,178.17	1,321.54	1,321.54	0.00	0.00	5,178.17	0.00	0.00
04/01/2019	14/12/2022	4,000.00	1,686.28	8,870.78	7,184.50	1,686.28	1,686.28	0.00	0.00	7,184.50	0.00	0.00
04/01/2019	19/12/2022	4,000.00	1,686.28	8,750.78	7,064.50	1,686.28	1,686.28	0.00	0.00	7,064.50	0.00	0.00
04/01/2019	21/12/2022	3,001.00	1,265.13	6,685.31	5,420.18	1,265.13	1,265.13	0.00	0.00	5,420.18	0.00	0.00
19/09/2019	21/12/2022	999.00	715.82	2,225.47	1,509.65	715.82	715.82	0.00	0.00	1,509.65	0.00	0.00
19/09/2019	22/12/2022	4,000.00	2,866.15	8,990.78	6,124.63	2,866.15	2,866.15	0.00	0.00	6,124.63	0.00	0.00
19/09/2019	03/01/2023	1,001.00	717.25	2,140.29	1,423.04	717.25	717.25	0.00	0.00	1,423.04	0.00	0.00
11/08/2021	03/01/2023	3,999.00	5,667.80	8,550.49	2,882.68	5,667.80	5,667.80	0.00	0.00	2,882.68	0.00	0.00
		65,000.00	32,763.46	142,933.50	110,170.05	32,763.46	32,763.46	0.00	0.00	110,171.47	0.00	(1.42)
PXS.AX - Pharmaxis Limited												
31/12/2015	13/04/2023	10,000.00	3,605.12	498.46	(3,106.66)	3,605.12	3,605.12	0.00	0.00	0.00	0.00	(3,106.66)
28/07/2016	13/04/2023	20,000.00	6,011.00	996.93	(5,014.07)	6,011.00	6,011.00	0.00	0.00	0.00	0.00	(5,014.07)
15/07/2020	13/04/2023	30,000.00	2,644.61	1,495.39	(1,149.22)	2,644.61	2,644.61	0.00	0.00	0.00	0.00	(1,149.22)
15/07/2020	14/04/2023	30,000.00	2,644.61	1,646.31	(998.30)	2,644.61	2,644.61	0.00	0.00	0.00	0.00	(998.30)
02/11/2020	14/04/2023	30,000.00	4,209.22	1,646.31	(2,562.91)	4,209.22	4,209.22	0.00	0.00	0.00	0.00	(2,562.91)
02/11/2020	14/04/2023	15,000.00	2,469.04	823.16	(1,645.89)	2,469.04	2,469.04	0.00	0.00	0.00	0.00	(1,645.89)
02/11/2020	28/04/2023	20,000.00	3,292.06	1,197.54	(2,094.52)	3,292.06	3,292.06	0.00	0.00	0.00	0.00	(2,094.52)
14/01/2021	28/04/2023	15,000.00	1,464.22	898.16	(566.06)	1,464.22	1,464.22	0.00	0.00	0.00	0.00	(566.06)
06/06/2022	28/04/2023	40,000.00	3,289.22	2,395.08	(894.14)	3,289.22	3,289.22	0.00	0.00	0.00	0.00	(894.14)
		210,000.00	29,629.10	11,597.34	(18,031.77)	29,629.10	29,629.10	0.00	0.00	0.00	0.00	(18,031.77)
RFG.AX - Retail Food Group Limited												

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
02/12/2019	30/05/2023	115,000.00	11,500.00	6,547.93	(4,952.07)	11,500.00	11,500.00	0.00	0.00	0.00	0.00	(4,952.07)
26/06/2020	30/05/2023	35,000.00	2,595.87	1,992.85	(603.02)	2,595.87	2,595.87	0.00	0.00	0.00	0.00	(603.02)
26/06/2020	31/05/2023	20,000.00	1,483.35	1,138.77	(344.58)	1,483.35	1,483.35	0.00	0.00	0.00	0.00	(344.58)
14/07/2021	31/05/2023	60,000.00	5,349.22	3,416.31	(1,932.91)	5,349.22	5,349.22	0.00	0.00	0.00	0.00	(1,932.91)
23/07/2021	31/05/2023	60,000.00	5,229.22	3,416.31	(1,812.91)	5,229.22	5,229.22	0.00	0.00	0.00	0.00	(1,812.91)
10/03/2023	31/05/2023	10,000.00	741.15	569.39	(171.77)	741.15	741.15	0.00	0.00	0.00	0.00	(171.77)
10/03/2023	01/06/2023	70,000.00	5,188.07	3,985.70	(1,202.37)	5,188.07	5,188.07	0.00	0.00	0.00	0.00	(1,202.37)
21/03/2023	01/06/2023	80,000.00	5,449.22	4,555.08	(894.14)	5,449.22	5,449.22	0.00	0.00	0.00	0.00	(894.14)
		450,000.00	37,536.10	25,622.34	(11,913.77)	37,536.10	37,536.10	0.00	0.00	0.00	0.00	(11,913.77)
STO.AX - Santos Limited												
28/11/2014	18/08/2022	100.00	1,020.92	709.50	(311.42)	1,020.92	1,020.92	0.00	0.00	0.00	0.00	(311.42)
01/12/2014	18/08/2022	1,200.00	11,410.62	8,514.05	(2,896.57)	11,410.62	11,410.62	0.00	0.00	0.00	0.00	(2,896.57)
04/12/2014	18/08/2022	700.00	5,815.41	4,966.53	(848.88)	5,815.41	5,815.41	0.00	0.00	0.00	0.00	(848.88)
04/12/2014	19/08/2022	600.00	4,984.64	4,370.94	(613.70)	4,984.64	4,984.64	0.00	0.00	0.00	0.00	(613.70)
09/12/2014	19/08/2022	1,400.00	10,790.04	10,198.87	(591.17)	10,790.04	10,790.04	0.00	0.00	0.00	0.00	(591.17)
16/12/2014	19/08/2022	1,100.00	7,984.22	8,167.29	183.07	7,984.22	7,984.22	0.00	0.00	183.07	0.00	0.00
06/01/2015	19/08/2022	500.00	3,784.22	3,712.40	(71.82)	3,784.22	3,784.22	0.00	0.00	0.00	0.00	(71.82)
06/01/2015	19/08/2022	500.00	3,904.22	3,712.40	(191.82)	3,904.22	3,904.22	0.00	0.00	0.00	0.00	(191.82)
08/07/2015	19/08/2022	900.00	6,758.30	6,682.33	(75.97)	6,758.30	6,758.30	0.00	0.00	0.00	0.00	(75.97)
18/08/2015	23/08/2022	559.00	3,302.39	4,189.57	887.18	3,302.39	3,302.39	0.00	0.00	887.18	0.00	0.00
14/08/2015	23/08/2022	1,200.00	7,329.22	8,993.71	1,664.49	7,329.22	7,329.22	0.00	0.00	1,664.49	0.00	0.00
12/08/2015	23/08/2022	241.00	1,568.72	1,806.24	237.52	1,568.72	1,568.72	0.00	0.00	237.52	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
08/07/2015	25/08/2022	100.00	750.92	790.08	39.16	750.92	750.92	0.00	0.00	39.16	0.00	0.00
22/07/2015	25/08/2022	900.00	6,533.30	7,110.70	577.40	6,533.30	6,533.30	0.00	0.00	577.40	0.00	0.00
22/07/2015	30/08/2022	100.00	725.92	811.43	85.51	725.92	725.92	0.00	0.00	85.51	0.00	0.00
28/07/2015	30/08/2022	1,000.00	6,949.22	8,114.32	1,165.10	6,949.22	6,949.22	0.00	0.00	1,165.10	0.00	0.00
12/08/2015	30/08/2022	759.00	4,940.50	6,158.77	1,218.27	4,940.50	4,940.50	0.00	0.00	1,218.27	0.00	0.00
18/08/2015	22/02/2023	641.00	3,786.83	4,513.87	727.05	3,786.83	3,786.83	0.00	0.00	727.05	0.00	0.00
20/08/2015	22/02/2023	500.00	2,853.29	3,520.96	667.67	2,853.29	2,853.29	0.00	0.00	667.67	0.00	0.00
20/08/2015	24/02/2023	900.00	5,135.93	6,304.59	1,168.66	5,135.93	5,135.93	0.00	0.00	1,168.66	0.00	0.00
24/08/2015	24/02/2023	1,100.00	5,838.45	7,705.61	1,867.16	5,838.45	5,838.45	0.00	0.00	1,867.16	0.00	0.00
24/08/2015	24/02/2023	100.00	530.77	699.51	168.74	530.77	530.77	0.00	0.00	168.74	0.00	0.00
01/09/2015	24/02/2023	1,500.00	7,284.22	10,492.66	3,208.44	7,284.22	7,284.22	0.00	0.00	3,208.44	0.00	0.00
07/09/2015	24/02/2023	400.00	1,662.17	2,798.04	1,135.87	1,662.17	1,662.17	0.00	0.00	1,135.87	0.00	0.00
07/09/2015	07/03/2023	1,000.00	4,155.42	7,310.78	3,155.36	4,155.42	4,155.42	0.00	0.00	3,155.36	0.00	0.00
07/09/2015	04/04/2023	300.00	1,246.63	2,163.23	916.61	1,246.63	1,246.63	0.00	0.00	916.61	0.00	0.00
18/09/2015	04/04/2023	700.00	3,433.59	5,047.55	1,613.96	3,433.59	3,433.59	0.00	0.00	1,613.96	0.00	0.00
18/09/2015	13/04/2023	1,000.00	4,905.12	7,260.78	2,355.66	4,905.12	4,905.12	0.00	0.00	2,355.66	0.00	0.00
18/09/2015	14/04/2023	100.00	490.51	730.08	239.57	490.51	490.51	0.00	0.00	239.57	0.00	0.00
29/09/2015	14/04/2023	900.00	3,919.15	6,570.70	2,651.55	3,919.15	3,919.15	0.00	0.00	2,651.55	0.00	0.00
29/09/2015	17/04/2023	1,000.00	4,354.61	7,325.78	2,971.17	4,354.61	4,354.61	0.00	0.00	2,971.17	0.00	0.00
29/09/2015	01/05/2023	100.00	435.46	725.08	289.62	435.46	435.46	0.00	0.00	289.62	0.00	0.00
30/09/2015	01/05/2023	900.00	3,649.15	6,525.70	2,876.55	3,649.15	3,649.15	0.00	0.00	2,876.55	0.00	0.00
30/09/2015	22/05/2023	1,000.00	4,054.61	7,290.78	3,236.17	4,054.61	4,054.61	0.00	0.00	3,236.17	0.00	0.00
30/09/2015	22/05/2023	100.00	405.46	738.08	332.62	405.46	405.46	0.00	0.00	332.62	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

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
Shares in Listed Companies (Australian)												
08/12/2015	22/05/2023	900.00	2,974.15	6,642.70	3,668.55	2,974.15	2,974.15	0.00	0.00	3,668.55	0.00	0.00
08/12/2015	24/05/2023	1,000.00	3,304.61	7,480.78	4,176.17	3,304.61	3,304.61	0.00	0.00	4,176.17	0.00	0.00
08/12/2015	31/05/2023	100.00	330.46	738.08	407.62	330.46	330.46	0.00	0.00	407.62	0.00	0.00
08/12/2015	31/05/2023	900.00	3,136.15	6,642.70	3,506.55	3,136.15	3,136.15	0.00	0.00	3,506.55	0.00	0.00
08/12/2015	02/06/2023	1,000.00	3,484.61	7,440.78	3,956.17	3,484.61	3,484.61	0.00	0.00	3,956.17	0.00	0.00
08/12/2015	05/06/2023	100.00	348.46	762.08	413.62	348.46	348.46	0.00	0.00	413.62	0.00	0.00
11/12/2015	05/06/2023	900.00	3,465.00	6,858.70	3,393.70	3,465.00	3,465.00	0.00	0.00	3,393.70	0.00	0.00
11/12/2015	16/06/2023	1,000.00	3,850.00	7,560.78	3,710.78	3,850.00	3,850.00	0.00	0.00	3,710.78	0.00	0.00
11/12/2015	20/06/2023	1,000.00	3,850.00	7,680.78	3,830.78	3,850.00	3,850.00	0.00	0.00	3,830.78	0.00	0.00
		31,000.00	171,437.59	228,540.29	57,102.72	171,437.59	171,437.59	0.00	0.00	62,704.07	0.00	(5,601.35)
WES.AX - Wesfarmers Limited												
17/02/2022	21/02/2023	125.00	6,385.47	6,193.63	(191.84)	6,385.47	6,385.47	0.00	0.00	0.00	0.00	(191.84)
21/02/2022	21/02/2023	100.00	4,999.38	4,954.90	(44.47)	4,999.38	4,999.38	0.00	0.00	0.00	0.00	(44.47)
21/02/2022	22/02/2023	25.00	1,249.84	1,223.60	(26.25)	1,249.84	1,249.84	0.00	0.00	0.00	0.00	(26.25)
22/02/2022	22/02/2023	125.00	6,096.72	6,117.99	21.27	6,096.72	6,096.72	0.00	0.00	21.27	0.00	0.00
24/02/2022	22/02/2023	50.00	2,398.07	2,447.20	49.12	2,398.07	2,398.07	0.00	0.00	0.00	49.12	0.00
24/02/2022	24/02/2023	100.00	4,796.15	4,880.39	84.24	4,796.15	4,796.15	0.00	0.00	84.24	0.00	0.00
06/04/2022	24/02/2023	100.00	4,908.38	4,880.39	(27.99)	4,908.38	4,908.38	0.00	0.00	0.00	0.00	(27.99)
		625.00	30,834.01	30,698.10	(135.92)	30,834.01	30,834.01	0.00	0.00	105.51	49.12	(290.55)
		1,329,486.00	691,361.98	803,657.90	112,295.89	691,361.98	691,361.98	0.00	0.00	174,427.26	43,170.99	(105,302.36)

1,329,486.00	691,361.98	803,657.90	112,295.89	691,361.98	691,361.98	0.00	0.00	174,427.26	43,170.99	(105,302.36)
--------------	------------	------------	------------	------------	------------	------	------	------------	-----------	--------------

Joseph Family Superannuation Fund

Members Statement

Tom Cyriac Joseph
 Unit 3 465 Oxley Drive
 Runaway Bay, Queensland, 4216, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	65	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	6,100,935
Date Joined Fund:	05/10/1995	Total Death Benefit:	6,100,935
Service Period Start Date:	05/10/1995	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	JOSTOM00001A	Disability Benefit:	0
Account Start Date:	05/10/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

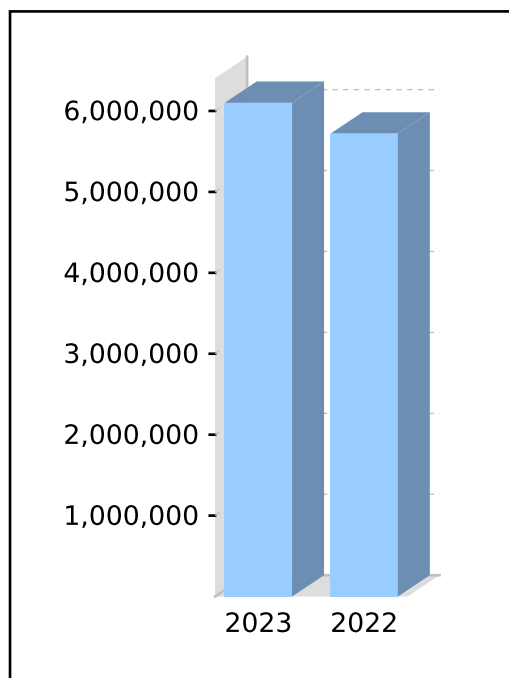
Total Benefits 6,100,935

Preservation Components

Preserved
 Unrestricted Non Preserved 6,100,935
 Restricted Non Preserved

Tax Components

Tax Free 1,480,635
 Taxable 4,620,299
 Investment Earnings Rate 6%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	5,720,073	5,562,278
<u>Increases to Member account during the period</u>		
Employer Contributions	10,460	27,500
Personal Contributions (Concessional)	17,040	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	414,806	212,476
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125	4,125
Income Tax	57,319	78,057
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 30/06/2023	6,100,935	5,720,072

Joseph 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

Tom Cyriac Joseph
Trustee

Sarah Judith Joseph
Trustee

Joseph Family Superannuation Fund

Members Statement

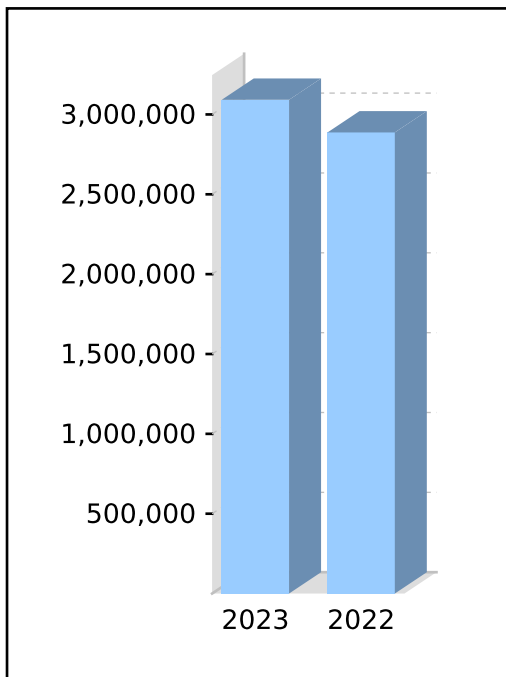
Sarah Judith Joseph
 Unit 3 465 Oxley Drive
 Runaway Bay, Queensland, 4216, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	3,091,840
Date Joined Fund:	05/10/1995	Total Death Benefit:	3,091,840
Service Period Start Date:	05/10/1995	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	JOSSAR00001A	Disability Benefit:	0
Account Start Date:	05/10/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	3,091,840
<u>Preservation Components</u>	
Preserved	3,091,840
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	630,337
Taxable	2,461,503
Investment Earnings Rate	6%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	2,887,324	2,796,113
<u>Increases to Member account during the period</u>		
Employer Contributions	7,698	27,500
Personal Contributions (Concessional)	19,802	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	210,185	107,229
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125	4,125
Income Tax	29,044	39,392
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 30/06/2023	3,091,840	2,887,325

Joseph 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

Tom Cyriac Joseph
Trustee

Sarah Judith Joseph
Trustee

Self-managed superannuation fund annual return **2023**

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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (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 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 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 2023 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | 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 2023*.

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
D1 \$	Net foreign income	D \$

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

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 2023* on how to complete the calculation statement.

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

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

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

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

Early stage venture capital limited partnership tax offset	D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	Non-refundable carry forward tax offsets
Early stage investor tax offset	D3 \$	D \$
Early stage investor tax offset carried forward from previous year	D4 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		T3 \$
		<i>(T2 less D – cannot be less than zero)</i>

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

#TAX PAYABLE	T5 \$	<i>(T3 less E – cannot be less than zero)</i>
--------------	--------------	---

Section 102AAM interest charge
G \$

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

#Tax offset refunds	I \$	
(Remainder of refundable tax offsets)		<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 \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

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

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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 Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments 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.

Day Month Year

Date of birth

Contributions OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

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

H1 Receipt date / /
Day Month Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

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 \$**

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

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 \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ (Sum of labels A to T)

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

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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **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

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 2023* 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

2023

When completing this form

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

S	M	I	T	H		S	T										
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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 2023* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

I 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	A \$	K \$	
Other shares	B \$	L \$	
Units in unit trusts listed on an Australian securities exchange	C \$	M \$	
Other units	D \$	N \$	
Real estate situated in Australia	E \$	O \$	
Other real estate	F \$	P \$	
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$	Q \$	
Other CGT assets and any other CGT events	I \$	R \$	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses .

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**.

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.

4 CGT discount

Total CGT discount applied **A \$**

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 \$**

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.

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** \$ / ^{LOSS}

! **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** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

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** \$

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

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)

Losses schedule

2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape. Place in all applicable boxes.

Refer to *Losses schedule instructions 2023*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2023–24 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2022–23	B
2021–22	C
2020–21	D
2019–20	E
2018–19	F
2017–18 and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2022–23	H
2021–22	I
2020–21	J
2019–20	K
2018–19	L
2017–18 and earlier income years	M
Total	V

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2022–23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022–23 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2022–23	A	Yes	No
2021–22	B	Yes	No
2020–21	C	Yes	No
2019–20	D	Yes	No
2018–19	E	Yes	No
2017–18 and earlier income years	F	Yes	No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

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

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Taxpayer's declaration

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

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)