

Assessable income

Australian income		
Interest	Interest	1.60
	Interest exempt from NRWT	-
	Total interest	1.60
Dividends	Unfranked	150.00
	Unfranked CFI	2,505.73
	Total unfranked	2,655.73
	Franked	17,881.46
	Franking credits	7,519.08
	Total dividends	28,056.27
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	16,035.19
	Total trust income	16,035.19
Total Australian income		44,093.06
Foreign income		
Other	Other foreign source income	9.37
	Total other	9.37
Total foreign income		9.37
Net capital gain ^(b)		1,239.13
Total assessable income		45,341.56

(a) Share of net income from trusts (excluding gross franked distributions, foreign income, capital gains, and non-assessable amounts). For more details, refer to the 'Trust income' section of the **Income transactions** report.

(b) For more details, refer to the 'Summary of CGT gains/losses' section of the **Realised CGT** report.

Deductions

Other deductions	LIC capital gain deductible amount ^(c)	-404.53
		-404.53
Total deductions		-404.53

(c) Refer to the 'Additional information' section of the **Income** report for more detail.

Tax offsets, credits and NCMI

Franking credits		
Dividends	Franking credits	7,519.08
	Less franking credits denied	-
		7,519.08
Total franking credits		7,519.08
Foreign tax ^(a)		
Trust income	Other	1.86
		1.86
Total foreign tax		1.86

(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.

Disposals of CGT assets

										Capital gain using the different calculation methods					
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 3-BBSW+3.80% PERP NON-CUM RED T-03-25															
ANZPH	28/09/2017	28/09/2017	06/07/2020	108	10,800.00	10,800.00	NA	10,986.05	186.05	124.03	NA	NA	124.03	NA	NA
	28/09/2017	28/09/2017	07/07/2020	82	8,200.00	8,200.00	NA	8,364.00	164.00	109.33	NA	NA	109.33	NA	NA
ANZPH totals				190	19,000.00	19,000.00	NA	19,350.05	350.05	233.36	NA	NA	233.36	NA	NA
MFF CAPITAL INVESTMENTS LIMITED OPTION EXPIRING 31-OCT-2022															
MFFOA	03/05/2017	26/08/2020	14/09/2020	540	-	-	NA	143.07	143.07	95.38	NA	NA	95.38	NA	NA
	07/06/2017	26/08/2020	14/09/2020	594	-	-	NA	157.38	157.38	104.92	NA	NA	104.92	NA	NA
	08/06/2017	26/08/2020	14/09/2020	6	-	-	NA	1.60	1.60	1.07	NA	NA	1.07	NA	NA
	01/05/2018	26/08/2020	14/09/2020	420	-	-	NA	111.28	111.28	74.19	NA	NA	74.19	NA	NA
	03/05/2018	26/08/2020	14/09/2020	425	-	-	NA	112.60	112.60	75.07	NA	NA	75.07	NA	NA
MFFOA totals				1,985	-	-	NA	525.93	525.93	350.63	NA	NA	350.63	NA	NA
MIRRABOOKA INVESTMENTS LIMITED FPO															
MIR	03/07/2017	03/07/2017	21/10/2020	3,700	10,194.95	10,194.95	NA	11,076.72	881.77	587.85	NA	NA	587.85	NA	NA
	23/10/2017	23/10/2017	21/10/2020	1,060	2,823.10	2,823.10	NA	3,173.33	350.23	233.49	NA	NA	233.49	NA	NA
	23/10/2017	23/10/2017	22/10/2020	240	639.19	639.19	NA	720.00	80.81	53.87	NA	NA	53.87	NA	NA
MIR totals				5,000	13,657.24	13,657.24	NA	14,970.05	1,312.81	875.21	NA	NA	875.21	NA	NA
MILTON CORPORATION LIMITED FPO															
MLT	09/02/2017	09/02/2017	19/01/2021	1,200	5,323.95	5,323.95	NA	5,932.16	608.21	405.47	NA	NA	405.47	NA	NA
	16/02/2017	16/02/2017	19/01/2021	757	3,305.54	3,305.54	NA	3,742.20	436.66	291.11	NA	NA	291.11	NA	NA
	28/11/2017	28/11/2017	19/01/2021	1,000	4,619.95	4,619.95	NA	4,943.47	323.52	215.68	NA	NA	215.68	NA	NA
	04/09/2018	04/09/2018	19/01/2021	96	447.36	447.36	NA	474.57	27.21	18.14	NA	NA	18.14	NA	NA
	16/02/2017	16/02/2017	29/01/2021	443	1,934.41	1,934.41	NA	2,142.78	208.37	138.91	NA	NA	138.91	NA	NA
	20/02/2017	20/02/2017	29/01/2021	1,000	4,339.95	4,339.95	NA	4,836.98	497.03	331.35	NA	NA	331.35	NA	NA
MLT totals				4,496	19,971.16	19,971.16	NA	22,072.16	2,101.00	1,400.66	NA	NA	1,400.66	NA	NA
MACQUARIE GROUP LIMITED CAP NOTE 6-BBSW+5.15% PERP NON-CUM RED T-03-21															
MQGPB	26/04/2019	26/04/2019	17/03/2021	180	19,057.74	19,057.74	NA	18,000.00	-	NA	NA	NA	NA	-1,057.74	NA
	07/05/2019	07/05/2019	17/03/2021	68	7,200.75	7,200.75	NA	6,800.00	-	NA	NA	NA	NA	-400.75	NA
	30/05/2019	30/05/2019	17/03/2021	80	8,459.95	8,459.95	NA	8,000.00	-	NA	NA	NA	NA	-459.95	NA
MQGPB totals				328	34,718.44	34,718.44	NA	32,800.00	-	NA	NA	NA	NA	-1,918.44	NA
SWITZER DIVIDEND GROWTH FUND (MANAGED FUND)															
SWTZ	01/03/2017	01/03/2017	17/02/2021	4,000	10,000.00	9,974.70	NA	9,989.00	14.30	9.53	NA	NA	9.53	NA	NA
	31/07/2017	31/07/2017	17/02/2021	2,000	4,979.95	4,968.61	NA	4,994.50	25.89	17.26	NA	NA	17.26	NA	NA
	04/10/2017	04/10/2017	17/02/2021	1,480	3,664.83	3,656.44	NA	3,695.93	39.49	26.33	NA	NA	26.33	NA	NA
	30/06/2018	23/07/2018	17/02/2021	320	828.45	826.65	NA	799.12	-	NA	NA	NA	NA	-27.53	NA
	02/10/2018	02/10/2018	17/02/2021	200	519.95	518.85	NA	499.45	-	NA	NA	NA	NA	-19.40	NA
SWTZ totals				8,000	19,993.18	19,945.25	NA	19,978.00	79.68	53.12	NA	NA	53.12	-46.93	NA

Disposals of CGT assets continued

										Capital gain using the different calculation methods					
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
WESTPAC BANKING CORPORATION CAP NOTE 3-BBSW+4.00% PERP NON-CUM RED T-03-21															
WBCPF	19/06/2019	19/06/2019	22/03/2021	200	20,612.65	20,612.65	NA	20,000.00	-	NA	NA	NA	NA	-612.65	NA
WBCPF totals				200	20,612.65	20,612.65	NA	20,000.00	-	NA	NA	NA	NA	-612.65	NA
Disposals of CGT asset totals					127,952.67	127,904.74	NA	129,696.19	4,369.47	2,912.98	NA	NA	2,912.98	-2,578.02	NA

(a) Variances between Adjusted cost and Actual cost

Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.

(b) Gains calculated using discounted method

The capital gain calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.

(c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses.

The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio.

NA is shown if a calculation method is not applicable.

Adjusted cost

						Adjustments					Adjusted cost ^(a)	
								AMIT cost base net amount - excess ^(e)	AMIT cost base net amount - shortfall ^(f)		Cost base ^(g)	Reduced cost base ^(h)
Asset	Sale date	Sale quantity	Sale proceeds \$	Purchase date	Tax date	Actual cost ^(b) \$	Tax deferred ^(c) \$	Tax free ^(d) \$			\$	\$
SWITZER DIVIDEND GROWTH FUND (MANAGED FUND)												
SWTZ	17/02/2021	4,000	9,989.00	01/03/2017	01/03/2017	10,000.00	25.30	-	-	-	9,974.70	9,974.70
	17/02/2021	2,000	4,994.50	31/07/2017	31/07/2017	4,979.95	11.34	-	-	-	4,968.61	4,968.61
	17/02/2021	1,480	3,695.93	04/10/2017	04/10/2017	3,664.83	8.39	-	-	-	3,656.44	3,656.44
	17/02/2021	320	799.12	23/07/2018	30/06/2018	828.45	1.80	-	-	-	826.65	826.65
	17/02/2021	200	499.45	02/10/2018	02/10/2018	519.95	1.10	-	-	-	518.85	518.85
SWTZ totals		8,000	19,978.00			19,993.18	47.93	-	-	-	19,945.25	19,945.25
Totals			19,978.00			19,993.18	47.93	-	-	-	19,945.25	19,945.25

(a) Where the sale proceeds in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report; otherwise, its cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report.

(b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the **Transaction history** report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).



Portfolio ID: 1367593

Realised CGT

01 Jul 2020 to 30 Jun 2021



(c) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-deferred amount is the cumulative value of tax-deferred amounts (being the non-assessable part of the income entitlements, excluding all amounts calculated under section 104-71 ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E4 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(d) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-free amount is the cumulative value of tax-free amounts (being the non-assessable part of the income entitlements as calculated under subsection 104-71(3) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's reduced cost base. CGT event E4 requires that the reduced cost base of the CGT parcel be reduced by this amount.

(e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.

(g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

(h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

Trust CGT distributions

Asset	Tax date	Gross gain ^(a) \$	Discounted gain ^{(a)(b)} \$	Indexed gain ^(a) \$	Other gain ^(a) \$	CGT gain/loss \$	Pre-CGT gain/loss \$
BETASHARES GLOBAL SUSTAINABILITY LEADERS ETF							
ETHI	04/01/2021	64.00	42.67	-	-	42.67	-
	04/01/2021	3.25	-	-	3.25	3.25	-
ETHI totals		67.25	42.67	-	3.25	45.92	-
Trust CGT distribution totals		67.25	42.67	-	3.25	45.92	-

(a) These amounts include distributed capital gain tax credits. Refer to the **Taxable income** section for a detailed breakdown.

(b) A discount of 33.33% has been applied as determined by the portfolio's tax type.



Portfolio ID: 1367593

Realised CGT

01 Jul 2020 to 30 Jun 2021



Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-2,578.02			
	Total	-2,578.02			
CGT gains	Disposals of CGT assets	4,369.47	4,369.47	-	-
	Trust CGT distributions	67.25	64.00	-	3.25
	CGT gain before losses applied	4,436.72	4,433.47	-	3.25
	Losses applied	-2,578.02	-2,574.77	-	-3.25
	CGT gain after losses applied	1,858.70	1,858.70	-	-
	Discount applied ^(a)	-619.57	-619.57	NA	NA
Net capital gain		1,239.13	1,239.13	-	-

(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.

Income transactions^(a)

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO																
ANZ	30/09/2020	-	-	331.75	142.18	-	-	-	-	331.75 ^(b)	-	-	-	331.75	-	-
	16/12/2020	-	-	464.45	199.05	-	-	-	-	464.45 ^(b)	-	-	-	464.45	-	-
ANZ totals		-	-	796.20	341.23	-	-	-	-	796.20	-	-	-	796.20	-	-
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 3-BBSW+4.70% PERP NON-CUM RED T-03-24																
ANZPG	21/09/2020	-	-	451.11	193.33	-	-	-	-	451.11 ^(b)	-	-	-	451.11	-	-
	21/12/2020	-	-	449.77	192.76	-	-	-	-	449.77 ^(b)	-	-	-	449.77	-	-
	22/03/2021	-	-	442.61	189.69	-	-	-	-	442.61 ^(b)	-	-	-	442.61	-	-
	21/06/2021	-	-	444.17	190.36	-	-	-	-	444.17 ^(b)	-	-	-	444.17	-	-
ANZPG totals		-	-	1,787.66	766.14	-	-	-	-	1,787.66	-	-	-	1,787.66	-	-
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 3-BBSW+3.80% PERP NON-CUM RED T-03-25																
ANZPH	21/09/2020	-	-	68.15	29.21	-	-	-	-	68.15 ^(b)	-	-	-	68.15	-	-
	21/12/2020	-	-	67.89	29.10	-	-	-	-	67.89 ^(b)	-	-	-	67.89	-	-
	22/03/2021	-	-	66.56	28.53	-	-	-	-	66.56 ^(b)	-	-	-	66.56	-	-
	21/06/2021	-	-	66.85	28.65	-	-	-	-	66.85 ^(b)	-	-	-	66.85	-	-
ANZPH totals		-	-	269.45	115.49	-	-	-	-	269.45	-	-	-	269.45	-	-
COMMONWEALTH BANK OF AUSTRALIA. FPO																
CBA	30/09/2020	-	-	751.66	322.14	-	-	-	-	751.66 ^(b)	-	-	-	751.66	-	-
	30/03/2021	-	-	1,150.50	493.07	-	-	-	-	1,150.50 ^(b)	-	-	-	1,150.50	-	-
CBA totals		-	-	1,902.16	815.21	-	-	-	-	1,902.16	-	-	-	1,902.16	-	-
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+5.20% PERP NON-CUM RED T-10-21																
CBAPE	15/09/2020	-	-	416.12	178.34	-	-	-	-	416.12 ^(b)	-	-	-	416.12	-	-
	15/12/2020	-	-	411.05	176.16	-	-	-	-	411.05 ^(b)	-	-	-	411.05	-	-
	15/03/2021	-	-	400.81	171.78	-	-	-	-	400.81 ^(b)	-	-	-	400.81	-	-
	15/06/2021	-	-	411.18	176.22	-	-	-	-	411.18 ^(b)	-	-	-	411.18	-	-
CBAPE totals		-	-	1,639.16	702.50	-	-	-	-	1,639.16	-	-	-	1,639.16	-	-
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+3.00% PERP NON-CUM RED T-04-27																
CBAPI	15/09/2020	-	-	164.10	70.33	-	-	-	-	164.10 ^(b)	-	-	-	164.10	-	-
	15/12/2020	-	-	161.94	69.40	-	-	-	-	161.94 ^(b)	-	-	-	161.94	-	-
	15/03/2021	-	-	156.27	66.97	-	-	-	-	156.27 ^(b)	-	-	-	156.27	-	-
	15/06/2021	-	-	160.74	68.89	-	-	-	-	160.74 ^(b)	-	-	-	160.74	-	-

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
CBAPI totals		-	-	643.05	275.59	-	-	-	-	643.05	-	-	-	643.05	-	-
CSL LIMITED FPO																
CSL	09/10/2020	-	793.57	-	-	-	-	-	-	793.57 ^(b)	-	-	-	793.57	-	-
	01/04/2021	-	775.72	-	-	-	-	-	-	775.72 ^(b)	-	-	-	775.72	-	-
CSL totals		-	1,569.29	-	-	-	-	-	-	1,569.29	-	-	-	1,569.29	-	-
ELLERSTON ASIAN INVESTMENTS LIMITED FPO																
EAI	02/10/2020	-	-	935.00	328.51	-	-	-	-	935.00 ^(b)	-	-	-	935.00	-	-
	07/04/2021	-	-	935.00	328.51	-	-	-	-	935.00 ^(b)	-	-	-	935.00	-	-
EAI totals		-	-	1,870.00	657.02	-	-	-	-	1,870.00	-	-	-	1,870.00	-	-
IVE GROUP LIMITED FPO																
IGL	15/04/2021	-	-	217.00	93.00	-	-	-	-	217.00 ^(b)	-	-	-	217.00	-	-
IGL totals		-	-	217.00	93.00	-	-	-	-	217.00	-	-	-	217.00	-	-
MFF CAPITAL INVESTMENTS LIMITED FPO																
MFF	06/11/2020	-	-	297.75	127.61	-	-	-	-	297.75 ^(b)	-	-	-	297.75	-	-
	14/05/2021	-	-	297.75	127.61	-	-	-	-	297.75 ^(b)	-	-	-	297.75	-	-
MFF totals		-	-	595.50	255.22	-	-	-	-	595.50	-	-	-	595.50	-	-
MIRRABOOKA INVESTMENTS LIMITED FPO																
MIR	17/08/2020	-	-	665.93	285.40	-	-	-	-	665.93 ^(b)	-	-	-	665.93	-	-
	16/02/2021	-	-	183.58	78.68	-	-	-	-	183.58 ^(b)	-	-	-	183.58	-	-
MIR totals		-	-	849.51	364.08	-	-	-	-	849.51	-	-	-	849.51	-	-
MILTON CORPORATION LIMITED FPO																
MLT	02/09/2020	-	-	382.16	163.78	-	-	-	-	382.16 ^(b)	-	-	-	382.16	-	-
MLT totals		-	-	382.16	163.78	-	-	-	-	382.16	-	-	-	382.16	-	-
MACQUARIE GROUP LIMITED CAP NOTE 6-BBSW+5.15% PERP NON-CUM RED T-03-21																
MQGPB	17/09/2020	-	496.51	331.00	141.86	-	-	-	-	827.51 ^(b)	-	-	-	827.51	-	-
	17/03/2021	-	439.93	293.28	125.69	-	-	-	-	733.21 ^(b)	-	-	-	733.21	-	-
MQGPB totals		-	936.44	624.28	267.55	-	-	-	-	1,560.72	-	-	-	1,560.72	-	-
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	03/07/2020	-	-	320.10	137.19	-	-	-	-	320.10 ^(b)	-	-	-	320.10	-	-
	10/12/2020	-	-	409.50	175.50	-	-	-	-	409.50 ^(b)	-	-	-	409.50	-	-

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
NAB totals		-	-	729.60	312.69	-	-	-	-	729.60	-	-	-	729.60	-	-
NATIONAL AUSTRALIA BANK LIMITED CAP NOTE 3-BBSW+4.00% PERP NON-CUM RED T-06-26																
NABPF	17/09/2020	-	-	224.25	96.11	-	-	-	-	224.25 ^(b)	-	-	-	224.25	-	-
	17/12/2020	-	-	221.28	94.83	-	-	-	-	221.28 ^(b)	-	-	-	221.28	-	-
	17/03/2021	-	-	214.80	92.06	-	-	-	-	214.80 ^(b)	-	-	-	214.80	-	-
	17/06/2021	-	-	220.69	94.58	-	-	-	-	220.69 ^(b)	-	-	-	220.69	-	-
NABPF totals		-	-	881.02	377.58	-	-	-	-	881.02	-	-	-	881.02	-	-
TELSTRA CORPORATION LIMITED. FPO																
TLS	24/09/2020	-	-	425.60	182.40	-	-	-	-	425.60 ^(b)	-	-	-	425.60	-	-
	26/03/2021	-	-	425.60	182.40	-	-	-	-	425.60 ^(b)	-	-	-	425.60	-	-
TLS totals		-	-	851.20	364.80	-	-	-	-	851.20	-	-	-	851.20	-	-
THORNEY OPPORTUNITIES LTD FPO																
TOP	30/09/2020	-	-	864.49	370.50	-	-	-	-	864.49 ^(b)	-	-	-	864.49	-	-
	31/03/2021	-	-	544.56	233.38	-	-	-	-	544.56 ^(b)	-	-	-	544.56	-	-
TOP totals		-	-	1,409.05	603.88	-	-	-	-	1,409.05	-	-	-	1,409.05	-	-
WESTPAC BANKING CORPORATION FPO																
WBC	18/12/2020	-	-	422.53	181.08	-	-	-	-	422.53 ^(b)	-	-	-	422.53	-	-
	25/06/2021	-	-	790.54	338.80	-	-	-	-	790.54 ^(b)	-	-	-	790.54	-	-
WBC totals		-	-	1,213.07	519.88	-	-	-	-	1,213.07	-	-	-	1,213.07	-	-
WESTPAC BANKING CORPORATION CAP NOTE 3-BBSW+4.00% PERP NON-CUM RED T-03-21																
WBCPF	22/09/2020	-	-	144.86	62.08	-	-	-	-	144.86 ^(b)	-	-	-	144.86	-	-
	04/12/2020	-	-	114.52	49.08	-	-	-	-	114.52 ^(b)	-	-	-	114.52	-	-
	22/12/2020	-	-	28.24	12.10	-	-	-	-	28.24 ^(b)	-	-	-	28.24	-	-
	22/03/2021	-	-	138.42	59.32	-	-	-	-	138.42 ^(b)	-	-	-	138.42	-	-
WBCPF totals		-	-	426.04	182.58	-	-	-	-	426.04	-	-	-	426.04	-	-
WOODSIDE PETROLEUM LTD FPO																
WPL	18/09/2020	-	-	242.86	104.08	-	-	-	-	242.86 ^(b)	-	-	-	242.86	-	-
	24/03/2021	-	-	102.49	43.92	-	-	-	-	102.49 ^(b)	-	-	-	102.49	-	-
WPL totals		-	-	345.35	148.00	-	-	-	-	345.35	-	-	-	345.35	-	-
WCM GLOBAL GROWTH LIMITED FPO																
WQG	30/09/2020	-	150.00	150.00	64.29	-	-	-	-	300.00 ^(b)	-	-	-	300.00	-	-

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
	31/03/2021	-	-	300.00	128.57	-	-	-	-	300.00	-	-	-	-	300.00	-
WQG totals		-	150.00	450.00	192.86	-	-	-	-	600.00	-	-	-	300.00	300.00	-
Totals		-	2,655.73	17,881.46	7,519.08	-	-	-	-	20,537.19	-	-	-	20,237.19	300.00	-
Trust income																
ETFs BATTERY TECH & LITHIUM ETF																
ACDC	30/06/2021	-	3,018.11	-	-	-	-	-	-	3,018.11 ^(b)	-	-	-	-	-	3,018.11
ACDC totals		-	3,018.11	-	-	-	-	-	-	3,018.11	-	-	-	-	-	3,018.11
BETASHARES CLOUD COMPUTING ETF																
CLDD	30/06/2021	-	94.01	-	-	-	-	-	-	94.01 ^(b)	-	-	-	-	-	94.01
CLDD totals		-	94.01	-	-	-	-	-	-	94.01	-	-	-	-	-	94.01
BETASHARES CLIMATE CHANGE INNOVATION ETF																
ERTH	30/06/2021	-	17.46	-	-	-	-	-	-	17.46 ^(b)	-	-	-	-	-	17.46
ERTH totals		-	17.46	-	-	-	-	-	-	17.46	-	-	-	-	-	17.46
BETASHARES GLOBAL SUSTAINABILITY LEADERS ETF																
ETHI	04/01/2021	-	-	-	-	-	9.37	67.25	-	76.62 ^(b)	-	1.86	-	74.76	-	-
ETHI totals		-	-	-	-	-	9.37	67.25	-	76.62	-	1.86	-	74.76	-	-
MAGELLAN INFRASTRUCTURE FUND (CURRENCY HEDGED)(MANAGED FUND)																
MICH	04/01/2021	-	148.75	-	-	-	-	-	-	148.75 ^(b)	-	-	-	148.75	-	-
MICH totals		-	148.75	-	-	-	-	-	-	148.75	-	-	-	148.75	-	-
ETFs ROBO GLOBAL ROBOTICS AND AUTOMATION ETF																
ROBO	30/06/2021	-	2,398.21	-	-	-	-	-	-	2,398.21 ^(b)	-	-	-	-	-	2,398.21
ROBO totals		-	2,398.21	-	-	-	-	-	-	2,398.21	-	-	-	-	-	2,398.21
SWITZER DIVIDEND GROWTH FUND (MANAGED FUND)																
SWTZ	01/10/2020	-	269.45	-	-	-	-	-	-	269.45 ^(b)	-	-	-	269.45	-	-
	04/01/2021	-	202.67	-	-	-	-	-	-	202.67 ^(b)	-	-	-	202.67	-	-
	01/04/2021	-	253.67	-	-	-	-	-	-	253.67 ^(b)	-	-	-	253.67	-	-
	30/06/2021	-	115.05	-	-	-	-	-	-	115.05 ^(b)	-	-	-	-	-	115.05
SWTZ totals		-	840.84	-	-	-	-	-	-	840.84	-	-	-	725.79	-	115.05

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Trust income																
ETFs MORNINGSTAR GLOBAL TECHNOLOGY ETF																
TECH	30/06/2021	-	4,625.54	-	-	-	-	-	-	4,625.54 ^(b)	-	-	-	-	-	4,625.54
TECH totals		-	4,625.54	-	-	-	-	-	-	4,625.54	-	-	-	-	-	4,625.54
VANGUARD AUSTRALIAN FIXED INTEREST INDEX ETF																
VAF	01/10/2020	-	671.95	-	-	-	-	-	-	671.95 ^(b)	-	-	-	671.95	-	-
	04/01/2021	-	822.94	-	-	-	-	-	-	822.94 ^(b)	-	-	-	822.94	-	-
	01/04/2021	-	446.51	-	-	-	-	-	-	446.51 ^(b)	-	-	-	446.51	-	-
VAF totals		-	1,941.40	-	-	-	-	-	-	1,941.40	-	-	-	1,941.40	-	-
VANGUARD GLOBAL INFRASTRUCTURE INDEX ETF																
VBLD	01/10/2020	-	118.42	-	-	-	-	-	-	118.42 ^(b)	-	-	-	118.42	-	-
	04/01/2021	-	192.39	-	-	-	-	-	-	192.39 ^(b)	-	-	-	192.39	-	-
	01/04/2021	-	150.48	-	-	-	-	-	-	150.48 ^(b)	-	-	-	150.48	-	-
	30/06/2021	-	93.91	-	-	-	-	-	-	93.91 ^(b)	-	-	-	-	-	93.91
VBLD totals		-	555.20	-	-	-	-	-	-	555.20	-	-	-	461.29	-	93.91
VANGUARD AUSTRALIAN GOVERNMENT BOND INDEX ETF																
VGB	01/10/2020	-	558.38	-	-	-	-	-	-	558.38 ^(b)	-	-	-	558.38	-	-
	04/01/2021	-	885.39	-	-	-	-	-	-	885.39 ^(b)	-	-	-	885.39	-	-
	01/04/2021	-	375.08	-	-	-	-	-	-	375.08 ^(b)	-	-	-	375.08	-	-
VGB totals		-	1,818.85	-	-	-	-	-	-	1,818.85	-	-	-	1,818.85	-	-
WCM QUALITY GLOBAL GROWTH FUND (QUOTED MANAGED FUND)																
WCMQ	30/06/2021	-	576.82	-	-	-	-	-	-	576.82 ^(b)	-	-	-	-	-	576.82
WCMQ totals		-	576.82	-	-	-	-	-	-	576.82	-	-	-	-	-	576.82
Totals		-	16,035.19	-	-	-	9.37	67.25	-	16,111.81	-	1.86	-	5,170.84	-	10,939.11
Interest																
ANZ Cash Investment Account																
+ANZCMT	31/07/2020	0.10	-	-	-	-	-	-	-	0.10	-	-	-	0.10	-	-
	31/08/2020	0.04	-	-	-	-	-	-	-	0.04	-	-	-	0.04	-	-
	30/09/2020	0.06	-	-	-	-	-	-	-	0.06	-	-	-	0.06	-	-
	30/10/2020	0.14	-	-	-	-	-	-	-	0.14	-	-	-	0.14	-	-
	30/11/2020	0.26	-	-	-	-	-	-	-	0.26	-	-	-	0.26	-	-

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Interest																
	31/12/2020	0.23	-	-	-	-	-	-	-	0.23	-	-	-	0.23	-	-
	29/01/2021	0.12	-	-	-	-	-	-	-	0.12	-	-	-	0.12	-	-
	26/02/2021	0.04	-	-	-	-	-	-	-	0.04	-	-	-	0.04	-	-
	31/03/2021	0.19	-	-	-	-	-	-	-	0.19	-	-	-	0.19	-	-
	30/04/2021	0.18	-	-	-	-	-	-	-	0.18	-	-	-	0.18	-	-
	31/05/2021	0.13	-	-	-	-	-	-	-	0.13	-	-	-	0.13	-	-
	30/06/2021	0.11	-	-	-	-	-	-	-	0.11	-	-	-	0.11	-	-
+ANZCMT totals		1.60	-	-	-	-	-	-	-	1.60	-	-	-	1.60	-	-
Totals		1.60	-	-	-	-	-	-	-	1.60	-	-	-	1.60	-	-
Income transaction totals		1.60	18,690.92	17,881.46	7,519.08	-	9.37	67.25	-	36,650.60	-	1.86	-	25,409.63	300.00	10,939.11

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more details about each column, refer to the corresponding sub-section under the Income - additional information section.

(b) These income amounts are yet to be confirmed.

Non-CGT gains/losses

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

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
ANZ Cash Investment Account				

Income transactions - additional information continued

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
+ANZCMT	31/07/2020	0.10	-	0.10
	31/08/2020	0.04	-	0.04
	30/09/2020	0.06	-	0.06
	30/10/2020	0.14	-	0.14
	30/11/2020	0.26	-	0.26
	31/12/2020	0.23	-	0.23
	29/01/2021	0.12	-	0.12
	26/02/2021	0.04	-	0.04
	31/03/2021	0.19	-	0.19
	30/04/2021	0.18	-	0.18
	31/05/2021	0.13	-	0.13
	30/06/2021	0.11	-	0.11
+ANZCMT totals		1.60	-	1.60
Totals		1.60	-	1.60

(a) The amount of interest that is subject to non-resident withholding tax (NRWT).

(b) The amount of interest that is not subject to non-resident withholding tax (NRWT).

Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
CSL	09/10/2020	793.57	-	793.57
	01/04/2021	775.72	-	775.72
CSL totals		1,569.29	-	1,569.29
MQGPB	17/09/2020	496.51	-	496.51
	17/03/2021	439.93	-	439.93
MQGPB totals		936.44	-	936.44
Totals		2,505.73	-	2,505.73

Income transactions - additional information continued

Listed Investment Companies (LIC) deductions

		Total income	LIC attributable amount	LIC deduction
	Tax date	\$	\$	\$
MIR	17/08/2020	665.93	951.32	317.11
	16/02/2021	183.58	262.25	87.42
MIR totals		849.51	1,213.57	404.53
Totals		849.51	1,213.57	404.53

Trust capital gains ^(a)

		Discount method ^(b)			Indexation method ^(c)			Other method ^(d)			Trust capital gains total	Taxable foreign capital gains ⁽ⁱ⁾
		Non-assessable gains ^(e)	NTAP net of foreign tax	NTAP foreign tax	NTAP net of foreign tax	NTAP foreign tax	NTAP net of foreign tax	NTAP foreign tax	NTAP net of foreign tax	NTAP foreign tax	\$	\$
Asset	Tax date	\$	TAP ^(f)	^(g)	^(h)	TAP ^(f)	^(g)	^(h)	TAP ^(f)	^(g)	^(h)	
ETHI	04/01/2021	32.00	-	32.00	-	-	-	-	-	3.25	-	67.25
ETHI totals		32.00	-	32.00	-	-	-	-	-	3.25	-	67.25
Totals		32.00	-	32.00	-	-	-	-	-	3.25	-	67.25

(a) Trust capital gains: For attribution managed investment trusts (AMITs), these are the trust capital gains attributed to members. For non-AMITs, these are the present entitlements to the net trust income comprised of net capital gains and CGT concession amounts.

(b) Discount method: Capital gains made by the trust in respect of CGT assets that were held for at least twelve months at the time of the CGT event that gave rise to the capital gain, and in respect of which the trust has not chosen to use the indexation method (if applicable) to calculate the capital gain. The sum of the discount method components equals the capital gains after having applied a CGT discount of 50%.

(c) Indexation method: Capital gains made by the trust in respect of CGT assets that were acquired prior to 11:45 a.m. (by legal time in the Australian Capital Territory) on 21 September 1999 (and that had been held for at least twelve months at the time of the CGT event that gave rise to the capital gain), and in respect of which the trust has chosen to use the indexation method to calculate the capital gain.

(d) Other method: Capital gains made by the trust in respect of CGT assets that were held for less than twelve months at the time of the CGT event that gave rise to the capital gain.

(e) Non-assessable gains: For attribution managed investment trusts (AMITs), members are to be treated as having included (in their attributed amount) a capital gain of double the trust discount capital gain; thus, the non-assessable amount for AMITs is the additional member amount required to double the trust discount capital gain (referred to as the 'AMIT CGT gross up amount', this amount is equal to the sum of the discount method components). For non-AMITs, the non-assessable amount is the CGT concession amount (as calculated under sub-section 104-71(4) ITAA 1997).

(f) TAP: Capital gains made by the trust in respect of CGT assets that were taxable Australian property (TAP). For capital gains calculated using the discount method, this is the capital gain after having applied a CGT discount of 50%.

(g) NTAP net of foreign tax: Capital gains made by the trust in respect of CGT assets that were not taxable Australian property (NTAP), less any NTAP foreign tax. For capital gains calculated using the discount method, this is the capital gain after first having applied a CGT discount of 50%, and then subtracting any NTAP foreign tax.

(h) NTAP foreign tax: Foreign tax paid by the trust in respect of capital gains made by the trust in respect of foreign CGT assets.

(i) Taxable foreign capital gains: The grossed-up value of capital gains from foreign CGT assets. This amount is for information purposes only, as foreign capital gains are already reflected in the combined value of 'NTAP net of foreign tax' and 'NTAP foreign tax' amounts. This 'Taxable foreign capital gains' amount may be useful for the purpose of determining the extent to which the combined value of 'NTAP net of foreign tax' and 'NTAP foreign tax' amounts has been derived from a foreign source, and, accordingly, the extent to which any NTAP foreign tax amounts count towards the calculation of the portfolio holder's entitlement, if any, to a foreign income tax offset (FITO).

Income transactions - additional information continued

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

Foreign investment taxes^(a)

		NTAP foreign tax ^(b)				
Asset	Tax date	Foreign tax ^(c) \$	Discount method \$	Indexation method \$	Other method \$	Foreign taxes total \$
BETASHARES GLOBAL SUSTAINABILITY LEADERS ETF ETHI	04/01/2021	1.86	-	-	-	1.86
ETHI totals		1.86	-	-	-	1.86
Totals		1.86	-	-	-	1.86

(a) Foreign taxes withheld from or paid in respect of foreign investment income are recognised at the tax-derivation date of the foreign investment income from which they are withheld or in respect of which they are paid, regardless of whether or not the withholding event or payment occurs after the tax-derivation date.

(b) The amount of foreign tax paid in respect of capital gains made in respect of foreign CGT assets. For more details, refer to the 'Distributed capital gains' section of the Income - additional information schedule.

(c) The amount of foreign tax paid in respect of foreign investment income, other than foreign capital gains.

Gross foreign income

		Attributed CFC income ^(a) \$	Foreign income net of tax ^(b) \$	Foreign tax \$	Aust franking credits from NZ co	Gross foreign income total \$	Asset currency (if not AUD)	Asset currency amount	NZ franking credits from NZ co
ETHI	04/01/2021	-	7.51	1.86	-	9.37		-	-
ETHI totals		-	7.51	1.86	-	9.37		-	-
Totals		-	7.51	1.86	-	9.37		-	-

(a) The attributable income of a controlled foreign company (CFC).

(b) Foreign-source assessable income (other than attributed CFC income and distributed capital gains in respect of foreign CGT assets), less foreign tax.

Income transactions - additional information continued

Income accrued in previous period

Asset	Tax date	Payment date	Total income \$	Cash \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets \$
ETHI	30/06/2020	16/07/2020	4,333.86	4,280.10	-	-	-	53.76
HACK	30/06/2020	16/07/2020	4,888.89	4,768.01	-	-	-	120.88
MICH	30/06/2020	28/07/2020	175.00	175.00	-	-	-	-
ROBO	30/06/2020	15/07/2020	189.55	156.82	-	-	-	32.73
SWTZ	30/06/2020	22/07/2020	328.83	328.83	-	-	116.55	-
TECH	30/06/2020	15/07/2020	2,231.11	2,203.65	-	-	5.29	27.46
VAF	30/06/2020	16/07/2020	1,276.94	1,276.94	-	-	-	-
VBLD	30/06/2020	16/07/2020	256.18	228.65	-	-	0.30	27.53
VGB	30/06/2020	16/07/2020	1,153.13	1,153.13	-	-	-	-
WCMQ	30/06/2020	22/07/2020	548.13	533.98	-	-	-	14.15
Totals			15,381.62	15,105.11	-	-	122.14	276.51

NCMI

There were no amounts recorded in this period.

Income summary ^(a)

	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Income transactions															
Dividends	-	2,655.73	17,881.46	7,519.08	-	-	-	-	20,537.19	-	-	-	20,237.19	300.00	-
Trust income	-	16,035.19	-	-	-	9.37	67.25	-	16,111.81	-	1.86	-	5,170.84	-	10,939.11
Interest	1.60	-	-	-	-	-	-	-	1.60	-	-	-	1.60	-	-
Totals	1.60	18,690.92	17,881.46	7,519.08	-	9.37	67.25	-	36,650.60	-	1.86	-	25,409.63	300.00	10,939.11
Totals for all income	1.60	18,690.92	17,881.46	7,519.08	-	9.37	67.25	-	36,650.60	-	1.86	-	25,409.63	300.00	10,939.11

(a) The income disclosed in this report is recognised on a tax-derivation basis. For more details, refer to the corresponding section of the Income transactions report.



Portfolio ID: 1367593

Taxation income

01 Jul 2020 to 30 Jun 2021



Important notices

General notices

General Notice in regard to ANZ Share Investing Tax Tools (Standard)

ANZ Share Investing is a service provided by CMC Markets Stockbroking Limited ABN 69 081 002 851 AFSL 246381 ("CMC Markets"), a Participant of the Australian Securities Exchange, Sydney Stock Exchange and Chi-X Australia, at the request of Australia and New Zealand Banking Group Limited ABN 11 005 357 222 (ANZ). CMC Markets uses a third party service provider, Praemium ("Service Provider") in providing Tax Tools to you. In order to obtain Tax Tools (Standard) Reports, you have agreed to be bound by the Tax Tools Terms and Conditions. These General Notices and Taxation Notices should be read in conjunction with the ANZ Share Investing Trading Terms and Conditions. If your account settles through an ANZ Share Investment Loan you should read the applicable Terms and Conditions. The reports generated by Tax Tools (Standard) contain the results of specific financial calculations relating to your portfolio of shares held by either CMC Markets as the sponsoring broker, or ANZ Margin Services as the sponsoring broker if you are using an ANZ Share Investment Loan ("ASIL"), as the case may be ("Portfolio"). They may be used by you and/or your professional tax adviser, together with your own training, expertise, experience and judgment (and that of your professional tax adviser), and other information you consider relevant in the course of you forming opinions or making decisions; and in the course of your professional tax adviser making recommendations in relation to taxation, Financial Products and/or related matters. The reports generated by Tax Tools (Standard) and have been prepared by Praemium. The reports are not advice, professional or otherwise, in relation to taxation, Financial Products or any other matter. They do not take into account your particular objectives, financial situation or needs. It is up to you to determine whether or not Tax Tools (Standard) is appropriate for your use. It is not to be used as a substitution for obtaining professional tax advice - we recommend you obtain professional tax advice before you use Tax Tools (Standard) to complete your tax return. Neither ANZ nor CMC Markets give any representation or warranty as to the accuracy, reliability or completeness of information contained in the reports. Except to the extent any liability cannot be excluded under law, none of ANZ, CMC Markets, nor any of their directors, employees, contractors or agents accept any liability for any error or omission in the reports or for any loss or damage suffered or incurred, directly or indirectly, by the user or any other person as a result of or in connection with the report. "Financial Products" means those products as described in Chapter 7 of the Corporations Act 2001 which are traded on the Australian Stock Exchange and includes securities, options, warrants and exchange traded funds. It does not include contracts for difference or managed funds.

Taxation

Actual Cost Details Not Supplied

Please note that where the Actual Cost details for a capital gains tax asset have not been supplied, the report may not correctly reflect the portfolio's financial position. Reports such as the Realised Report, the Unrealised Report and the Portfolio Valuation will need to be reassessed taking into account the missing cost information.

CGT for Exchange Traded Options (ETOs)

When the writer grants an option, the premium received represents a capital gain pursuant to CGT Event D2 (except if the writer is the company granting the options over its own shares or debentures or by the trustee of a unit trust over its own units or debentures). Also, there is no discount on capital gain pursuant to CGT Event D2 (applicable to any entity). Where there is a capital gain on the granting of an option pursuant to CGT Event D2, the premium received is displayed as a negative value under the actual cost and adjusted cost columns in the Realised Report. Should the option subsequently be exercised, the capital gain that the grantor would otherwise have made from writing the option under CGT Event D2 mentioned above is disregarded. The premium however, will be recognised when calculating the subsequent disposal of the underlying shares CGT Event A1 either as: • a reduction in the cost base of the underlying asset in the case of a put option; or • part of the capital proceeds in the case of a call option upon disposal of the shares by the grantor. Accordingly, an amended assessment from the Australian Taxation Office may need to be requested for the prior year to reduce the CGT event D2 capital gain that arose in the prior year. In relation to the options, the unrealised CGT report covers possible CGT consequences that may eventuate if the options are traded on an active market or the options are closed out.

Company Options and Rights on Pre CGT Assets

Holders of rights or options issued in respect of pre-CGT securities, who take up their entitlement to purchase the underlying security, should ensure that in addition to the consideration paid for this security, the cost base of the underlying security also includes the market value of the right or option at the exercise date. The automated system for rights and options will only include the consideration paid to acquire the security in its cost base.

Corporate Shareholders and Share Buybacks

Corporate shareholders i.e. companies who make a CGT loss as a result of a share buyback may have that loss denied or reduced as a result of section 159GZZZQ of the Income Tax Assessment Act 1936. The automated system for input of share buybacks does not take into account this provision. Shareholders to whom this provision applies should obtain their own taxation advice.

Income Declared but not Paid Report

An Income Declared but not Paid Report is available to show income that has been declared but not yet paid, as at a given date. For ASX-listed Financial Products, this is the distribution date. The ex-dividend amount is reflected in the Portfolio Valuation Report but not in the Income Details. Ex-dividend entitlement aspects will be reported in your portfolio. Only actual dividends received are in the Income Details Screen.

Indexed cost base with tax deferred distributions

When calculating the indexed cost base of units, the cost base needs to be indexed up until the date that a tax deferred distribution is received. The indexed cost base then needs to be reduced by the tax deferred distribution received and the adjusted indexed cost base is taken to be the 'new' cost base. Currently, upon disposal, the report applies indexation to the full acquisition cost and then adjusts the cost base for any tax deferred distributions. Please refer to the Tax Free and Tax Deferred Summary page for details of tax deferred distributions. Please note that only assets purchased at least 12 months prior to 21 September 1999 with tax deferred distributions will be affected.

Instalment Warrants and Instalment Receipts

With regard to instalment warrants and instalment receipts, the tax reports display the dividend and/or trust distribution of the underlying security only. The reports do not disclose any attaching options details or expenses and/or interest payments made by you in respect of these instruments. As not all instalment instruments have the same structure or features, you should refer to the product disclosure statement, tax statements and documents directly received from the issuer of such instruments to assist in you calculating any other tax consequences or talk to your tax adviser.

Section 115-45. CGT Discounting

Users should be aware of the existence of section 115-45 which potentially denies the CGT discount concession upon the sale of shares in a company or interest in a trust where the taxpayer would not have been allowed CGT discounting on the majority of the CGT assets by cost and value in the company or trust had a CGT event happened to those assets.

Important notices continued

Taxation

Stapled Securities

Where the stapled security is made up of a CGT asset and a traditional income security, the report may not allocate the cost base and capital proceeds to each security of the stapled arrangement. In such cases, full allocation of the cost base and the capital proceeds is made to the traditional income security. Generally, each security of the stapled arrangement is treated separately for tax purposes and holders of these securities will need to seek their own taxation advice.

Superannuation Funds - Assets held at 30/06/1988

Assets held by superannuation funds at 30 June 1988 including those acquired before 19 September 1985 are subject to special transitional measures that mean the assets are deemed to have been acquired on 30 June 1988. For these assets, the capital gain or loss that is realised upon disposal may be impacted by the market value of the asset at 30 June 1988. The automated system for calculating capital gains tax will only take into account the cost of the asset, not the market value as at 30 June 1988. To override the cost base with the market value, the cost base for the parcels can be edited in the Transaction screen. Holders to whom these transitional measures apply should obtain their own taxation advice.

Tax Free and Deferred Adjustments to Cost Base

When calculating capital losses, tax free and tax deferred amounts will always be treated as a reduction in the reduced cost base. As not all tax free amounts should be treated as a reduction in the reduced cost base, holders should consult with their professional tax advisers to ensure the correct amounts are included in the reduced cost base. When calculating capital gains, the system correctly does not reduce the cost base by the tax free amounts pursuant to section 104-70, despite showing both the tax deferred and tax free adjustments to the cost base in the summary which forms part of the Realised report.

Taxation of Financial Arrangements (TOFA)

The system does not currently take the TOFA rules (including the new TOFA 3&4 regime) into consideration in the preparation of the report. Users need to ascertain the taxation implications on their investments where the TOFA rules mandatorily apply or where a voluntary election has been made to apply the TOFA rules. Users need to seek independent taxation advice in relation to the application of the TOFA rules.

Click this link <https://trading.anzshareinvesting.com.au/Manage/TaxTools#/FAQ> for more help