

Trust tax return 2022

01/07/2021 to 30/06/2022

| | | | |
|--|--|---------------------------|------------------------------------|
| Tax file number See the Privacy note in the Taxpayer's declaration | <input type="text" value="854 094 626"/> | Other attachments? | <input type="checkbox" value="N"/> |
| Name of trust ABN | <input type="text" value="North Byron Property Unit Trust"/> <input type="text" value="52 297 677 505"/> | | |
| Current postal address | <input type="text" value="C/- CCS PARTNERS"/> <input type="text" value="PO BOX K355"/> <input type="text" value="HAYMARKET"/> <input type="text" value="NSW"/> <input type="text" value="1240"/> | | |
| Full name of the trustee to whom the notices should be sent | <input type="text" value="North Byron Property Pty Ltd"/> ABN <input type="text"/> | | |
| Daytime number | <input type="text" value="02 82806100"/> | | |
| Type of trust | <input type="checkbox" value="U"/> | | |
| Managed investment trusts Is the trust a managed investment trust (MIT)? | <input type="checkbox" value="N"/> | | |
| Tax payable by trustee? | <input type="checkbox" value="N"/> | Final tax return | <input type="checkbox" value="N"/> |
| Electronic funds transfer (EFT) | <input type="checkbox"/> | | |

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

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

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss

Total Deductions

Net Income/Loss

Privacy

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

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

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

Declaration: I declare that:

- * all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director



Date

PART D**Tax agent's certificate (shared facilities only)**

We, CCS PARTNERS declare that:

- * We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- * We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- * We are authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature

Date

Agent's phone

Client's reference

Agent's Contact Name

Agent's reference number

North Byron Property Unit Trust

Client ref

NORBYR

File no 854 094 626

ABN 52 297 677 505

Deductions**18 Other deductions** - show only deductions not claimable at any other item

| | | |
|--------------------|------|---------------|
| Accountancy Fees | 4690 | |
| Bank Fee Roundings | 2 | |
| Filing Fees | 276 | |
| Bookkeeping Fees | 127 | |
| Subscriptions | 330 | Q 5425 |

19 Total of items 16 to 18

5425

20 Net Australian income or loss
- other than capital gains

Subtract item 19 from item 15

\$ 5425 **L****21 Capital gains**

Did you have a CGT event during the year?

G **N****Foreign Income****22 Attributed foreign income**

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

S **N****24 Total of items 20 to 23**5425 **L****26 Total net income or loss**5425 **L****27 Losses information**

Tax losses carried forward to later income years

U 8006

Net capital losses carried forward to later income years

V 726584**Overseas transactions / thin capitalisation****29 Overseas transactions**

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

W **N**

Did the thin capitalisation provisions affect you?

O **N**

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

A **N**

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property; or
 Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

C **N**

30 Personal services income

Does your income include an individual's PSI?

N **N**

Key financial information

33 All current assets

34 Total assets

35 All current liabilities

36 Total liabilities

| | |
|----------|---------|
| F | 675000 |
| G | 4700050 |
| I | 652757 |
| J | 652757 |

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

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

57 Statement of distribution

Total of all distribution statements

| | | | |
|--|--------------------------------|---|--------------------------------|
| Share of income of the trust estate | W <input type="text"/> | Capital gains | F <input type="text"/> |
| Share of credit for tax w'held - FRW (excl. CGT) | L <input type="text"/> | NCMI Capital gains | F1 <input type="text"/> |
| Aust. franking credits from a NZ franking co. | N <input type="text"/> | Excluded from NCMI Capital gains | F2 <input type="text"/> |
| Primary production | A <input type="text"/> | Share of credit for foreign source income | Z <input type="text"/> |
| PP - NCMI | A1 <input type="text"/> | Attributed foreign inc. | G <input type="text"/> |
| PP - Excluded from NCMI | A2 <input type="text"/> | Other assessable foreign source income | H <input type="text"/> |
| Non-primary production | B <input type="text"/> | For. inc. tax offset | I <input type="text"/> |
| Non-PP - NCMI | B1 <input type="text"/> | NRAS scheme tax offset | R <input type="text"/> |
| Non-PP - Excluded from NCMI | E2 <input type="text"/> | | |
| Credit for tax withheld where ABN not quoted | C <input type="text"/> | Expl. credits distrib. | M <input type="text"/> |
| Franked distributions | U <input type="text"/> | Other refund. tax offsets | X <input type="text"/> |
| Franking credit | D <input type="text"/> | ESVCLP tax offset | T <input type="text"/> |
| TFN amounts withheld | E <input type="text"/> | ESVCLP tax offset c/f from prev. year | K <input type="text"/> |
| Share of cr. for TFN amounts w'held from payments from closely held trusts | O <input type="text"/> | ESIC tax offset | J <input type="text"/> |
| | | ESIC tax offset c/f from previous year | M <input type="text"/> |
| | | Div 6AA Eligible Income | C1 <input type="text"/> |

Small business income tax offset information

Net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amt **J** s98(4) assessable amt **K**

TB statement information

Tax preferred amounts **P** Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distrib. from ordinary or statutory income during income year **S** Total TFN amounts withheld from payments **T**

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

Was any beneficiary in this trust, who was under a legal disability on 30 June 2022, also presently entitled to a share of the income of another trust? **N**

60 Non-resident trust

Is the trust a non-resident trust? **N**

TAX PAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

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

Privacy

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

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

DECLARATION:

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

Signature  Date

Hours taken to prepare and complete this return

Tax agent's declaration: We, CCS PARTNERS,
declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given us a declaration stating that the information provided to us is true and correct and that the taxpayer has authorised us to lodge the tax return.

Agent's signature Date
Agent's telephone Client's reference
Contact name Agent's reference no

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Form T
North Byron Property Unit Trust
File no 854 094 626
ABN 52 297 677 505

Capital Gains Tax Schedule 2022

Page 06 of 07
Client ref NORBYR

3. Unapplied net capital losses carried forward

Other net capital losses carried forward
to later income years

B

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Part A - Losses carried forward to the 2022-2023 income year -excludes film losses

1 Tax losses carried forward to later income years

| Year of loss | |
|--------------|---------------|
| 2021-2022 | B 5425 |
| 2020-2021 | C 2581 |
| Total | U 8006 |

Transfer the amount at label U to the corresponding label on your tax return

2 Net capital losses carried forward to later income years

| Year of loss | |
|------------------------------------|-----------------|
| 2016-2017 and earlier income years | M 726584 |
| Total | V 726584 |

Transfer the amount at label V to the corresponding label on your tax return

Part B - Ownership and same business test -Company and listed widely held fixed trust only

1 Whether continuity of majority ownership test passed

| Year of loss | |
|------------------------------------|-------------------|
| 2021-2022 | A Y |
| 2020-2021 | B Y |
| 2019-2020 | C Y |
| 2018-2019 | D Y |
| 2017-2018 | E Y |
| 2016-2017 and earlier income years | F Y |

Part F - Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income years **A** 2581

ADD Tax loss incurred (if any) during current year **D** 5425

Total Tax losses carried forward to later income years **J** 8006

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

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Distributions received from Trusts

| | | | |
|----------------------------|----------------------------------|---------------------------------------|---|
| Trust Name | Billinudgel Property Trust - Nil | | |
| TFN | 850 950 081 | Trust Type | U |
| PP - NCMI | | Share of net small business income | |
| PP - Excl. from NCMI | | ESVCLP tax offset | |
| PP - Other | | Share of Cr. FRW capital gains | |
| Share of PP income | | Tax credit - no ABN | |
| NPP - NCMI | | Franking credit | |
| NPP - Excl. from NCMI | | Tax credit - TFN | |
| NPP - Other | | Cr for TFN w/held closely held trusts | |
| Share of NPP income | | Share of Exploration credits | |
| Franked distributions | | ESIC tax offset | |
| Share of NRAS | | | |
| FRW (excl. CGT) | | | |
| | | Total deductions | |
| | | Net distribution | |

Distributions received from Trusts

| | | | |
|----------------------------|------------------------------------|---------------------------------------|---|
| Trust Name | Byron Venue Management Trust - Nil | | |
| TFN | 850 956 042 | Trust Type | U |
| PP - NCMI | | Share of net small business income | |
| PP - Excl. from NCMI | | ESVCLP tax offset | |
| PP - Other | | Share of Cr. FRW capital gains | |
| Share of PP income | | Tax credit - no ABN | |
| NPP - NCMI | | Franking credit | |
| NPP - Excl. from NCMI | | Tax credit - TFN | |
| NPP - Other | | Cr for TFN w/held closely held trusts | |
| Share of NPP income | | Share of Exploration credits | |
| Franked distributions | | ESIC tax offset | |
| Share of NRAS | | | |
| FRW (excl. CGT) | | | |
| | | Total deductions | |
| | | Net distribution | |
| | | Total Trust distribution | |

Form T
North Byron Property Unit Trust
File no 854 094 626
ABN 52 297 677 505

Capital Gains Schedules 2022

Client ref NORBYR

Item: 0 PRIOR YEAR LOSS

Category: U Units in unit Trusts (s104-70 income)

Method: OT Other

| Description | Cost | Date Acquired | Consider'n Received | Date Disposed | Index Factor | Cost Base |
|--------------------|--------|------------------|------------------------|------------------|-----------------|--------------|
| PRIOR YEAR LOSS | 726584 | | | | | 726584 |
| Total: | 726584 | | | | | 726584 |
| Reduced Cost Base: | | | | | | 726584 |

Capital Gain/Loss

Consideration Received

Reduced Cost Base

Capital Loss

726584

726584
