

19 November 2021

Tax Summary 2020 – 2021

Bell Equity Lever

Client Name	P + A LANE FAMILY IN'T P/L ATF LANE FAMILY SUPER FUND
Client Number	2184715
Investor type	Superannuation
TFN/ABN provided?	Yes
Tax residency	Australia

Please find enclosed your tax information for the financial year ended 30 June 2021 for your investment in Bell Equity Lever.

This document contains your:

- Dividend and Trust Distribution Statement
- Interest Tax Summary
- Taxable Realised Capital Gains/Losses Report.

This information is provided to assist investors who are Australian residents to complete their income tax returns. Bell Potter Capital does not give, nor does it purport to give, any taxation advice (including any tax (financial) advice service). The tax statement has been prepared based on tax laws current as at June 2021 and is a general discussion only. Those laws and the level of taxation may change. We note that the deductibility of any amounts set out in your tax statements will depend on your individual circumstances.

Please retain this statement for income tax purposes. We recommend that you seek independent taxation advice in relation to completing your income tax return.

If you have any questions, or if any of your personal details above are incorrect, please contact your financial adviser or the Bell Potter Capital account management team on 1800 787 233 or email EQL@bellpottercapital.com.au.

Yours sincerely,



Rowan Fell
Director – Bell Potter Capital

Bell Equity Lever: Dividend and Trust Distribution Statement 2020 – 2021

Client: P + A LANE FAMILY IN'T P/L ATF LANE FAMILY SUPER FUND | 2184715

Australian resident investor for year ended 30 June 2021.

Summary of 2021 Tax Return (or supplementary section) items

	Amount	Individual Tax Return	Trust Tax Return	SMSF Annual Return
Unfranked dividends (CFI)	1,214.35			
Unfranked dividends (non-CFI)	0.00			
Unfranked dividends (total)	1,214.35	11S	12K	11J
Franked dividends	5,056.70	11T	12L	11K
Franking credits	2,167.16	11U	12M	11L
Gross interest	0.00	10L	11J	11C
Franked distributions from trusts	0.00	13C	8F	N/A
Franking credits from trusts	0.00	13Q	8D	N/A
Non-primary production income	See right	0.00 13U	0.00 8R	0.00 11M
Credit for TFN amounts withheld	0.00	13R	8E	H3
LIC CGT deduction ^A	See right	0.00 D8	0.00 16P	0.00 12L
Capital gains tax event	N	18G	21G	11G
Total current year capital gains	0.00	18H	N/A	N/A
Net capital gain (CGT discount applied to total capital gains)	See right	0.00 (50%) 18A	0.00 (50%) 21A	0.00 (33 ¹ / ₃ %) 11A
Assessable foreign source income	16.61	20E	23B	11D1
Other net foreign source income	16.61	20M	23V	11D
Foreign income tax offsets	0.00	20O	23Z	13 C1

Note: Small calculation discrepancies may arise due to decimal rounding.

A Based on a capital gains discount of 50% (individuals and trusts) and 33 1/3% (SMSFs).

Components of Trust Distributions

The following assumes the taxpayer is an individual. Figures may vary for other taxpayers such as SMSFs.

Australian Income	Distribution / Attribution	Tax Paid/Offsets	Taxable Income
Dividends – franked	0.00	0.00	0.00
Dividends – unfranked (CFI)	0.00		0.00
Dividends – unfranked (non-CFI)	0.00		0.00
Interest	0.00		0.00
Clean building MIT income	0.00		0.00
Other income	0.00		0.00
Less other allowable trust deductions	0.00		0.00
NCMI - Non-primary	0.00		0.00
Excluded from NCMI – Non-primary	0.00		0.00
Non-primary production income	0.00		0.00
Capital Gains			
	Distribution / Attribution	Tax Paid/Offsets	Taxable Income
Total current year capital gains	0.00		0.00
Discounted capital gain - TAP ^A	0.00		0.00
Discounted capital gain - NTAP ^A	0.00		0.00
CGT concession / AMIT gross-up amount ^A	0.00		0.00
Capital gains – other method - TAP	0.00		0.00
Capital gains – other method - NTAP	0.00		0.00
NCMI capital gains	0.00		0.00
Excluded from NCMI capital gains	0.00		0.00
Net capital gain			0.00
Foreign Income			
Assessable foreign source income	0.00	0.00	0.00
Other net foreign source income	0.00	0.00	0.00
Controlled Foreign Company income	0.00	0.00	0.00
Total foreign income distributed	0.00	0.00	0.00
Other Non-Assessable Amounts			
Tax-exempted amounts ^B	0.00		
Tax-free amounts ^C	0.00		
Tax-deferred amounts ^D	0.00		
Other non-assessable amounts	0.00		
Non-cash attribution amount	0.00		
Gross cash distribution ^E	0.00		
Other Deductions from Distribution			
TFN amounts withheld	0.00		
Other expenses	0.00		
Net cash distribution	0.00		

Note: Small calculation discrepancies may arise due to decimal rounding.

A Based on a capital gains discount of 50% (individuals and trusts) and 33 1/3% (SMSFs).

B Includes 'net exempt income' distributed from Attribution Managed Investment Trusts.

C Includes 'non-assessable non-exempt amounts' distributed from Attribution Managed Investment Trusts.

D Includes 'other non-attributable amounts' distributed from Attribution Managed Investment Trusts.

E Please note that the gross cash distribution figure may not reconcile to the total of attribution figures due to AMIT cost base adjustments. For full cost base adjustment figures for each of your Underlying Securities, please contact Bell Potter Capital.

Please note that the cash distribution shown on your Tax Statement will not equal the total of the cash distributions you have received for the year as shown on your periodic statements. This is because the information in your tax statement is calculated on a present entitlement basis. That is taxable income distributed forms part of the assessable income of investors in the year of entitlement rather than the year of receipt of cash. Cash may be received in the current year to which investors may have been entitled and taxable in the previous year. Similarly an amount to which investors are entitled and taxable in the current year may not be received until the following tax year.

This tax statement has been prepared without taking into account your objectives, financial situation or needs. This tax statement does not constitute personal tax advice. Therefore, before preparing an income tax return, you should consider the appropriateness and relevance of the tax statement, taking into account your specific circumstances. This statement has been prepared on the basis that you are an Australian resident for tax purposes. Where this is not the case, or where assumptions used do not apply to you, particular amounts may need to be recalculated. The tax statement has been prepared based on tax laws current as at June 2021. If you have any doubt about the taxation position of your investment, or require any further information about your personal tax position, we strongly recommend you talk to your accountant or tax adviser. This information has been prepared in good faith and with all reasonable care. However, to the extent permitted by law, no member of the Bell Financial Group ACN 083 194 763 accepts any responsibility for any errors, or misstatements, negligent or otherwise.

Bell Equity Lever: Interest Tax Summary 2020 – 2021

Client Name P + A LANE FAMILY IN'T P/L ATF LANE FAMILY SUPER FUND

Client Number 2184715

Please find below summary of payments made in relation to your Instalment Receipts for the financial year ended 30 June 2021.

Please note that Division 247 of the *Income Tax Assessment Act 1997* may apply to your Instalment Receipts to treat part of your interest expense as attributable to capital protection and not deductible.

This statement will also not capture the impact of any interest refunds or adjustments.

For more details, please refer to the Bell Equity Lever Product Disclosure Statement (PDS), available at bellpottercapital.com.au.

	Amount (\$)	Individual Tax Return label	Trust Tax Return label	SMSF Annual Return label
Interest Expense for year ended 30 June 2021	2,676.90			
Deductible Interest for year ended 30 June 2021 ¹	2,676.90 ²	D7	16P	12 / A1

1. Assuming any interest payment is deductible

2. Based on the RBA Indicator Rate for Standard Variable Housing Loans plus one per cent

You should seek your own tax advice to determine whether and how Division 247 may apply to limit any interest deductions on your Instalment Receipts.

Bell Equity Lever: Taxable Realised Capital Gains/Losses Report 2020 – 2021

Client: P + A LANE FAMILY IN'T P/L ATF LANE FAMILY SUPER FUND | 2184715

IR Code	Units Disposed	Purchase Date	Disposal Date	Gross Proceeds (\$)	Cost Base (\$) ¹	Net Sale Proceeds (\$)	Capital Gain/Loss			
							Fully Taxable Gain (\$) ²	Gains Discounted at 50% (\$) ³	Gains Discounted at 33⅓% (\$) ⁴	Capital Losses (\$) ⁵

1 The cost base amount assumes the amount deemed to have been paid for the notional put option is zero. Refer to the Bell Equity Lever Product Disclosure Statement for your Facility for more information on how this is calculated and any modifications that may apply to your circumstances. These documents are available on the Bell Equity Lever website at bellpottercapital.com.au. These figures take into account any historical AMIT cost base net increase/decrease amounts.

2 Fully taxable capital gains derived from the disposal of parcels held for less than 12 months OR capital gains eligible for discount (100 per cent amount) that have been offset against capital losses. The discount percentage has not been applied.

3 Capital gains eligible for discount that have not been offset against capital losses. The amounts disclosed in this column have been discounted at 50 per cent, which (if applicable) is the discount percentage for individuals and trusts.

4 Capital gains eligible for discount that have not been offset against capital losses. The amounts disclosed in this column have been discounted at 33⅓ per cent, which (if applicable) is the discount percentage for Self Managed Superannuation Funds.

5 Total current year capital losses incurred from the disposal of parcels held in Bell Equity Lever.

This Taxable Realised Capital Gains/Losses Report only relates to the Instalment Receipts held under your Bell Equity Lever (Equity Lever) investment. It does not include the effect of any other capital gains or losses you may have incurred in the current period.

This tax statement has been prepared without taking into account your objectives, financial situation or needs. This tax statement does not constitute personal tax advice. Therefore, before preparing an income tax return, you should consider the appropriateness and relevance of the tax statement, taking into account your specific circumstances. This statement has been prepared on the basis that you are an Australian resident for tax purposes. Where this is not the case, or where assumptions used do not apply to you, particular amounts may need to be recalculated. The tax statement has been prepared based on tax laws current as at June 2021. If you have any doubt about the taxation position of your investment, or require any further information about your personal tax position, we strongly recommend you talk to your accountant or tax adviser. This information has been prepared in good faith with all reasonable care. However, to the extent permitted by law, no member of the Bell Financial Group accepts any responsibility for any errors, or misstatements, negligent or otherwise.