

Financial Statements and Reports  
for the year ended  
30 June 2022

Proactive Market Investing Pty Ltd Superannuation  
Fund

Proactive Market Investing Pty Ltd Superannuation Fund

Reports Index

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## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	87,856.56	112,042.26
Units in Listed Unit Trusts (Australian)	3	39,313.40	33,638.55
<b>Total Investments</b>		<u>127,169.96</u>	<u>145,680.81</u>
<b>Other Assets</b>			
Formation Expenses		872.00	872.00
Bank Accounts	4	464.07	2,070.63
Distributions Receivable		943.66	2,305.27
Income Tax Refundable		656.20	0.00
<b>Total Other Assets</b>		<u>2,935.93</u>	<u>5,247.90</u>
<b>Total Assets</b>		<u>130,105.89</u>	<u>150,928.71</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	6,283.69
<b>Total Liabilities</b>		<u>0.00</u>	<u>6,283.69</u>
<b>Net assets available to pay benefits</b>		<u>130,105.89</u>	<u>144,645.02</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Faralla, Anthony - Accumulation		107,217.55	144,645.02
Fusca, Katheryn - Accumulation		22,888.34	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>130,105.89</u>	<u>144,645.02</u>

# Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	1,027.55	2,874.44
Dividends Received	6	2,779.70	1,673.89
Interest Received		0.08	0.99
<b>Contribution Income</b>			
Transfers In		42,000.00	10,000.00
Personal Concessional		0.00	40,500.00
<b>Total Income</b>		<u>45,807.33</u>	<u>55,049.32</u>
<b>Expenses</b>			
Accountancy Fees		485.04	385.00
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		275.00	275.00
ASIC Fees		56.00	55.00
Postage, Printing and Stationery		5.50	0.00
		<u>1,080.54</u>	<u>1,233.00</u>
<b>Investment Losses</b>			
Changes in Market Values		59,922.12	(10,105.50)
<b>Total Expenses</b>		<u>61,002.66</u>	<u>(8,872.50)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(15,195.33)</u>	<u>63,921.82</u>
Income Tax Expense	8	(656.20)	6,283.69
<b>Benefits accrued as a result of operations</b>		<u>(14,539.13)</u>	<u>57,638.13</u>

# Notes to the Financial Statements

For the year ended 30 June 2022

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## 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 Director(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.

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

### 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

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2022

## 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

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

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## 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. 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: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
The A2 Milk Company Limited	0.00	5,640.00
Australian Foundation Investment Company Limited	20,502.30	21,348.60
BHP Group Limited	5,362.50	0.00
Commonwealth Bank Of Australia.	19,431.70	0.00
CSL Limited	27,982.24	14,544.69
Crown Resorts Limited	0.00	9,230.25

## Notes to the Financial Statements

For the year ended 30 June 2022

Nuix Limited	0.00	13,260.00
Pointsbet Holdings Limited	0.00	15,591.60
Block Inc.	12,217.50	0.00
Woodside Energy Group Ltd	732.32	0.00
Woodside Petroleum Limited	0.00	10,882.90
Zip Co Limited	0.00	21,544.22
Ziptel Limited	1,628.00	0.00
	<hr/> 87,856.56	<hr/> 112,042.26

**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
Etf's Battery Tech & Lithium Etf	6,451.50	0.00
Etf's Fang+ Etf	11,850.00	17,030.00
VanEck Vectors MSCI World Ex Australia Quality ETF	12,150.90	0.00
SPDR S&P/ASX 200 Fund	0.00	16,608.55
Vanguard MSCI Index International Shares ETF	8,861.00	0.00
	<hr/> 39,313.40	<hr/> 33,638.55

**Note 4: Banks and Term Deposits**

	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
<b>Banks</b>		
Cash at Bank - Macquarie CMA	464.07	2,070.63
	<hr/> 464.07	<hr/> 2,070.63

**Note 5: Guaranteed Benefits**

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

**Note 6: Dividends**

	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
Australian Foundation Investment Company Limited	655.20	655.20
BHP Group Limited	954.95	0.00
CSL Limited	313.30	112.89

**Notes to the Financial Statements**

For the year ended 30 June 2022

Commonwealth Bank Of Australia.	706.25	0.00
Insurance Australia Group Limited	0.00	145.25
Telstra Corporation Limited	0.00	685.60
Westpac Banking Corporation	150.00	0.00
Woodside Petroleum Limited	0.00	74.95
	<hr/>	<hr/>
	2,779.70	1,673.89
	<hr/>	<hr/>

**Note 7: Trust Distributions**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Etf's Battery Tech & Lithium Etf	64.46	0.00
VanEck Vectors MSCI World Ex Australia Quality ETF	138.00	0.00
Etf's Fang+ Etf	686.37	2,172.22
Vanguard MSCI Index International Shares ETF	138.72	157.16
SPDR S&P/ASX 200 Fund	0.00	545.06
	<hr/>	<hr/>
	1,027.55	2,874.44
	<hr/>	<hr/>

**Note 8: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(656.20)	6,283.69
	<hr/>	<hr/>
Income Tax Expense	(656.20)	6,283.69
	<hr/>	<hr/>

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%	(2,279.30)	9,588.27
Less:		
Tax effect of:		
Non Taxable Transfer In	6,300.00	1,500.00
Increase in MV of Investments	0.00	1,078.41
Realised Accounting Capital Gains	(3,741.05)	437.42
Accounting Trust Distributions	154.13	431.17
LIC Deductions	0.00	14.63

**Notes to the Financial Statements**

For the year ended 30 June 2022

Add:

Tax effect of:

Decrease in MV of Investments	5,247.27	0.00
Franking Credits	159.93	117.37
Foreign Credits	7.30	2.19
Net Capital Gains	0.00	740.25
Taxable Trust Distributions	0.62	74.37
Distributed Foreign Income	36.26	20.56
Rounding	(0.30)	(0.63)
Income Tax on Taxable Income or Loss	458.70	7,080.75
Less credits:		
Franking Credits	1,066.23	782.48
Foreign Credits	48.67	14.58
Current Tax or Refund	(656.20)	6,283.69

**Statement of Taxable Income**

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(15,195.33)
<b>Less</b>	
Non Taxable Transfer In	42,000.00
Realised Accounting Capital Gains	(24,940.33)
Accounting Trust Distributions	1,027.55
	<u>18,087.22</u>
<b>Add</b>	
Decrease in MV of investments	34,981.79
Franking Credits	1,066.23
Foreign Credits	48.67
Taxable Trust Distributions	4.12
Distributed Foreign income	241.75
	<u>36,342.56</u>
SMSF Annual Return Rounding	(2.01)
<b>Taxable Income or Loss</b>	<u>3,058.00</u>
Income Tax on Taxable Income or Loss	458.70
<b>Less</b>	
Franking Credits	1,066.23
Foreign Credits	48.67
	<u>(656.20)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(656.20)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(397.20)</u>

\* Distribution tax components review process has not been completed for the financial year.

## **Trustees Declaration**

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The directors of the trustee company 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.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year then ended 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 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Anthony Faralla  
Proactive Market Investing Pty Ltd  
Director

.....  
Katheryn Fusca  
Proactive Market Investing Pty Ltd  
Director

Dated this ..... day of .....

## **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the Proactive Market Investing Pty Ltd Superannuation Fund which comprise the statement of financial position as at 30 June 2022 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 Proactive Market Investing Pty Ltd 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:

# Proactive Market Investing Pty Ltd Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - Macquarie CMA		464.070000	464.07	464.07	464.07			0.36 %
			<b>464.07</b>		<b>464.07</b>			<b>0.36 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AFI.AX	Australian Foundation Investment Company Limited	2,730.00	7.510000	20,502.30	5.76	15,717.45	4,784.85	30.44 %
BHP.AX	BHP Group Limited	130.00	41.250000	5,362.50	38.03	4,944.35	418.15	8.46 %
SQ2.AX	Block Inc.	135.00	90.500000	12,217.50	199.95	26,992.75	(14,775.25)	(54.74) %
CBA.AX	Commonwealth Bank Of Australia.	215.00	90.380000	19,431.70	97.68	21,000.35	(1,568.65)	(7.47) %
CSL.AX	CSL Limited	104.00	269.060000	27,982.24	280.00	29,119.55	(1,137.31)	(3.91) %
WDS.AX	Woodside Energy Group Ltd	23.00	31.840000	732.32	29.76	684.48	47.84	6.99 %
ZIP.AX	Ziptel Limited	3,700.00	0.440000	1,628.00	0.54	1,999.45	(371.45)	(18.58) %
			<b>87,856.56</b>		<b>100,458.38</b>	<b>(12,601.82)</b>	<b>(12.54) %</b>	<b>68.83 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>								
ACDC.AX	Etfs Battery Tech & Lithium Etf	85.00	75.900000	6,451.50	96.83	8,230.95	(1,779.45)	(21.62) %
FANG.AX	Etfs Fang+ Etf	1,000.00	11.850000	11,850.00	18.42	18,422.08	(6,572.08)	(35.68) %
QUAL.AX	VanEck Vectors MSCI World Ex Australia Quality ETF	345.00	35.220000	12,150.90	40.54	13,987.10	(1,836.20)	(13.13) %
VGS.AX	Vanguard MSCI Index International Shares ETF	100.00	88.610000	8,861.00	100.83	10,082.95	(1,221.95)	(12.12) %
			<b>39,313.40</b>		<b>50,723.08</b>	<b>(11,409.68)</b>	<b>(22.49) %</b>	<b>30.80 %</b>
			<b>127,634.03</b>		<b>151,645.53</b>	<b>(24,011.50)</b>	<b>(15.83) %</b>	<b>100.00 %</b>

# Proactive Market Investing Pty Ltd Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	Cash at Bank - Macquarie CMA	0.08			0.08	0.00	0.00	0.00	0.08			0.00	0.00
		<b>0.08</b>			<b>0.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.08</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
AFI.AX	Australian Foundation Investment Company Limited	655.20	655.20	0.00		280.80			936.00		0.00		
BHP.AX	BHP Group Limited	954.95	954.95	0.00		409.27			1,364.22		0.00		
CBA.AX	Commonwealth Bank Of Australia.	706.25	706.25	0.00		302.68			1,008.93		0.00		
CSL.AX	CSL Limited	313.30	16.53	296.77		7.08			320.38		0.00		
WBC.AX	Westpac Banking Corporation	150.00	150.00	0.00		64.29			214.29		0.00		
		<b>2,779.70</b>	<b>2,482.93</b>	<b>296.77</b>		<b>1,064.12</b>			<b>3,843.82</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
ACDC.AX	Etf's Battery Tech & Lithium Etf	64.46	2.94	0.00	0.00	2.11	28.79	10.45	44.29	0.00	0.00	34.06	0.00
FANG.AX	Etf's Fang+ Etf	686.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.08	38.29
QUAL.AX	VanEck Vectors MSCI World Ex Australia Quality ETF	138.00	0.00	0.00	0.00	0.00	101.68	19.67	121.35	0.00	0.00	16.63	19.67
VGS.AX	Vanguard MSCI Index International Shares ETF	138.72	0.00	0.00	1.18	0.00	111.28	18.55	131.01	0.00	0.00	45.15	(18.89)
		<b>1,027.55</b>	<b>2.94</b>	<b>0.00</b>	<b>1.18</b>	<b>2.11</b>	<b>241.75</b>	<b>48.67</b>	<b>296.65</b>	<b>0.00</b>	<b>0.00</b>	<b>743.92</b>	<b>39.07</b>
		<b>3,807.33</b>	<b>2,485.87</b>	<b>296.77</b>	<b>1.26</b>	<b>1,066.23</b>	<b>241.75</b>	<b>48.67</b>	<b>4,140.55</b>	<b>0.00</b>	<b>0.00</b>	<b>743.92</b>	<b>39.07</b>

Assessable Income (Excl. Capital Gains) **4,140.55**

Net Capital Gain **711.72**

**Total Assessable Income 4,852.27**

\* 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.

# Proactive Market Investing Pty Ltd Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

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
<b>Shares in Listed Companies (Australian)</b>												
A2M.AX - The A2 Milk Company Limited												
03/06/2021	01/10/2021	380.00	2,174.55	2,275.74	101.19	2,174.55	2,174.55	0.00	0.00	0.00	101.19	0.00
27/05/2021	01/10/2021	560.00	3,015.95	3,353.71	337.76	3,015.95	3,015.95	0.00	0.00	0.00	337.76	0.00
29/10/2021	20/12/2021	1,650.00	10,084.95	9,088.05	(996.90)	10,084.95	10,084.95	0.00	0.00	0.00	0.00	(996.90)
		<b>2,590.00</b>	<b>15,275.45</b>	<b>14,717.50</b>	<b>(557.95)</b>	<b>15,275.45</b>	<b>15,275.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>438.95</b>	<b>(996.90)</b>
BET.AX - Betmakers Technology Group Ltd												
21/07/2021	31/08/2021	4,595.00	4,017.60	5,126.45	1,108.85	4,017.60	4,017.60	0.00	0.00	0.00	1,108.85	0.00
		<b>4,595.00</b>	<b>4,017.60</b>	<b>5,126.45</b>	<b>1,108.85</b>	<b>4,017.60</b>	<b>4,017.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,108.85</b>	<b>0.00</b>
BRN.AX - Brainchip Holdings Ltd												
17/01/2022	18/01/2022	5,300.00	6,909.95	8,513.05	1,603.10	6,909.95	6,909.95	0.00	0.00	0.00	1,603.10	0.00
		<b>5,300.00</b>	<b>6,909.95</b>	<b>8,513.05</b>	<b>1,603.10</b>	<b>6,909.95</b>	<b>6,909.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,603.10</b>	<b>0.00</b>
CWN.AX - Crown Resorts Limited												
12/05/2021	25/03/2022	775.00	10,079.45	9,621.05	(458.40)	10,079.45	10,079.45	0.00	0.00	0.00	0.00	(458.40)
		<b>775.00</b>	<b>10,079.45</b>	<b>9,621.05</b>	<b>(458.40)</b>	<b>10,079.45</b>	<b>10,079.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(458.40)</b>
EML.AX - EML Payments Limited												
01/10/2021	13/04/2022	1,480.00	5,584.75	4,079.65	(1,505.10)	5,584.75	5,584.75	0.00	0.00	0.00	0.00	(1,505.10)
		<b>1,480.00</b>	<b>5,584.75</b>	<b>4,079.65</b>	<b>(1,505.10)</b>	<b>5,584.75</b>	<b>5,584.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,505.10)</b>
KGN.AX - Kogan.com Ltd												
06/08/2021	21/10/2021	1,580.00	17,005.38	17,106.64	101.26	17,005.38	17,005.38	0.00	0.00	0.00	101.26	0.00
		<b>1,580.00</b>	<b>17,005.38</b>	<b>17,106.64</b>	<b>101.26</b>	<b>17,005.38</b>	<b>17,005.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101.26</b>	<b>0.00</b>

# Proactive Market Investing Pty Ltd Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

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
<b>Shares in Listed Companies (Australian)</b>												
LKE.AX - Lake Resources N.I.												
13/04/2022	24/06/2022	2,195.00	4,541.65	1,801.90	(2,739.75)	4,541.65	4,541.65	0.00	0.00	0.00	0.00	(2,739.75)
		<b>2,195.00</b>	<b>4,541.65</b>	<b>1,801.90</b>	<b>(2,739.75)</b>	<b>4,541.65</b>	<b>4,541.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,739.75)</b>
MFG.AX - Magellan Financial Group Limited												
27/10/2021	22/12/2021	270.00	9,737.25	5,790.45	(3,946.80)	9,737.25	9,737.25	0.00	0.00	0.00	0.00	(3,946.80)
		<b>270.00</b>	<b>9,737.25</b>	<b>5,790.45</b>	<b>(3,946.80)</b>	<b>9,737.25</b>	<b>9,737.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,946.80)</b>
NXL.AX - Nuix Limited												
29/06/2021	05/08/2021	6,000.00	15,019.95	15,280.05	260.10	15,019.95	15,019.95	0.00	0.00	0.00	260.10	0.00
		<b>6,000.00</b>	<b>15,019.95</b>	<b>15,280.05</b>	<b>260.10</b>	<b>15,019.95</b>	<b>15,019.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260.10</b>	<b>0.00</b>
PBH.AX - Pointsbet Holdings Limited												
08/04/2021	13/07/2021	910.00	12,150.25	11,260.02	(890.23)	12,150.25	12,150.25	0.00	0.00	0.00	0.00	(890.23)
07/04/2021	13/07/2021	310.00	4,018.95	3,835.83	(183.12)	4,018.95	4,018.95	0.00	0.00	0.00	0.00	(183.12)
01/11/2021	17/01/2022	640.00	6,016.75	4,116.60	(1,900.15)	6,016.75	6,016.75	0.00	0.00	0.00	0.00	(1,900.15)
01/09/2021	17/01/2022	480.00	4,915.95	3,087.45	(1,828.50)	4,915.95	4,915.95	0.00	0.00	0.00	0.00	(1,828.50)
		<b>2,340.00</b>	<b>27,101.90</b>	<b>22,299.90</b>	<b>(4,802.00)</b>	<b>27,101.90</b>	<b>27,101.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,802.00)</b>
PLS.AX - Pilbara Minerals Limited												
23/12/2021	04/01/2022	2,650.00	6,618.45	8,566.05	1,947.60	6,618.45	6,618.45	0.00	0.00	0.00	1,947.60	0.00
		<b>2,650.00</b>	<b>6,618.45</b>	<b>8,566.05</b>	<b>1,947.60</b>	<b>6,618.45</b>	<b>6,618.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,947.60</b>	<b>0.00</b>
WBC.AX - Westpac Banking Corporation												
04/11/2021	23/02/2022	250.00	5,819.95	5,955.05	135.10	5,819.95	5,819.95	0.00	0.00	0.00	135.10	0.00

Proactive Market Investing Pty Ltd Superannuation Fund

# Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

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
<b>Shares in Listed Companies (Australian)</b>												
		<b>250.00</b>	<b>5,819.95</b>	<b>5,955.05</b>	<b>135.10</b>	<b>5,819.95</b>	<b>5,819.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135.10</b>	<b>0.00</b>
WPL.AX - Woodside Petroleum Limited												
23/02/2021	29/07/2021	490.00	12,015.15	10,956.05	(1,059.10)	12,015.15	12,015.15	0.00	0.00	0.00	0.00	(1,059.10)
		<b>490.00</b>	<b>12,015.15</b>	<b>10,956.05</b>	<b>(1,059.10)</b>	<b>12,015.15</b>	<b>12,015.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,059.10)</b>
Z1P.AX - Zip Co Limited												
06/09/2021	21/10/2021	4,296.00	29,677.97	29,907.18	229.21	29,677.97	29,677.97	0.00	0.00	0.00	229.21	0.00
20/12/2021	17/01/2022	2,000.00	9,079.95	7,990.40	(1,089.55)	9,079.95	9,079.95	0.00	0.00	0.00	0.00	(1,089.55)
06/09/2021	17/01/2022	484.00	3,343.61	1,933.68	(1,409.93)	3,343.61	3,343.61	0.00	0.00	0.00	0.00	(1,409.93)
29/07/2021	17/01/2022	1,450.00	9,952.45	5,793.04	(4,159.41)	9,952.45	9,952.45	0.00	0.00	0.00	0.00	(4,159.41)
20/01/2021	17/01/2022	2,646.00	14,000.00	10,571.30	(3,428.70)	14,000.00	14,000.00	0.00	0.00	0.00	0.00	(3,428.70)
13/11/2020	17/01/2022	200.00	1,203.07	799.04	(404.03)	1,203.07	1,203.07	0.00	0.00	0.00	0.00	(404.03)
		<b>11,076.00</b>	<b>67,257.05</b>	<b>56,994.64</b>	<b>(10,262.41)</b>	<b>67,257.05</b>	<b>67,257.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>229.21</b>	<b>(10,491.62)</b>
ZIP.AX - Ziptel Limited												
07/04/2022	04/05/2022	4,350.00	7,132.20	4,663.58	(2,468.62)	7,132.20	7,132.20	0.00	0.00	0.00	0.00	(2,468.62)
21/01/2022	04/05/2022	2,500.00	9,019.95	2,680.22	(6,339.73)	9,019.95	9,019.95	0.00	0.00	0.00	0.00	(6,339.73)
		<b>6,850.00</b>	<b>16,152.15</b>	<b>7,343.80</b>	<b>(8,808.35)</b>	<b>16,152.15</b>	<b>16,152.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,808.35)</b>
		<b>48,441.00</b>	<b>223,136.08</b>	<b>194,152.23</b>	<b>(28,983.85)</b>	<b>223,136.08</b>	<b>223,136.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,824.17</b>	<b>(34,808.02)</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
ACDC.AX - Efts Battery Tech & Lithium Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.68	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33.68</b>	<b>0.00</b>	<b>0.00</b>

# Proactive Market Investing Pty Ltd Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

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
<b>Units in Listed Unit Trusts (Australian)</b>												
FANG.AX - Etf Fang+ Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.08	216.03	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>648.08</b>	<b>216.03</b>	<b>0.00</b>
QUAL.AX - VanEck Vectors MSCI World Ex Australia Quality ETF												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.64	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.64</b>	<b>0.00</b>	<b>0.00</b>
STW.AX - SPDR S&P/ASX 200 Fund												
13/05/2020	22/07/2021	245.00	12,363.77	16,407.30	4,043.53	12,350.86	12,350.86	0.00	0.00	4,056.44	0.00	0.00
		<b>245.00</b>	<b>12,363.77</b>	<b>16,407.30</b>	<b>4,043.53</b>	<b>12,350.86</b>	<b>12,350.86</b>	<b>0.00</b>	<b>0.00</b>	<b>4,056.44</b>	<b>0.00</b>	<b>0.00</b>
VGS.AX - Vanguard MSCI Index International Shares ETF												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45.15</b>	<b>0.00</b>	<b>0.00</b>
		<b>245.00</b>	<b>12,363.77</b>	<b>16,407.30</b>	<b>4,043.53</b>	<b>12,350.86</b>	<b>12,350.86</b>	<b>0.00</b>	<b>0.00</b>	<b>4,799.99</b>	<b>216.03</b>	<b>0.00</b>
		<b>48,686.00</b>	<b>235,499.85</b>	<b>210,559.53</b>	<b>(24,940.32)</b>	<b>235,486.94</b>	<b>235,486.94</b>	<b>0.00</b>	<b>0.00</b>	<b>4,799.99</b>	<b>6,040.20</b>	<b>(34,808.02)</b>

# Proactive Market Investing Pty Ltd Superannuation Fund

## Members Statement

Anthony Domenico Faralla  
1/135 Beverley Street  
Doncaster East, Victoria, 3109, Australia

### Your Details

Date of Birth : Provided

Age: 38

Tax File Number: Provided

Date Joined Fund: 28/02/2020

Service Period Start Date:

Date Left Fund:

Member Code: FARANT00001A

Account Start Date: 28/02/2020

Account Phase: Accumulation Phase

Account Description: Accumulation

Nominated Beneficiaries: N/A

Nomination Type: N/A

Vested Benefits: 107,217.55

Total Death Benefit: 107,217.55

### Your Balance

Total Benefits 107,217.55

#### Preservation Components

Preserved 107,217.55

Unrestricted Non Preserved

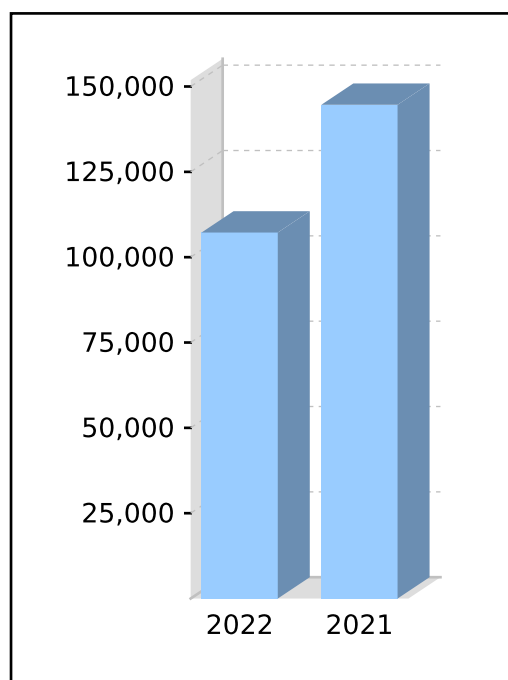
Restricted Non Preserved

#### Tax Components

Tax Free

Taxable 107,217.55

Investment Earnings Rate -30.92%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	144,645.02	87,006.89
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		40,500.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	10,000.00	10,000.00
Net Earnings	(46,993.73)	14,218.88
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		6,075.00
Income Tax	433.74	1,005.75
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 30/06/2022	107,217.55	144,645.02

Proactive Market Investing Pty Ltd Superannuation Fund

# Members Statement

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**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

\_\_\_\_\_  
Anthony Domenico Faralla  
Director

\_\_\_\_\_  
Katheryn Fusca  
Director

# Proactive Market Investing Pty Ltd Superannuation Fund

## Members Statement

Katheryn Fusca  
1/135 Beverley Street  
Doncaster East, Victoria, 3109, Australia

### Your Details

Date of Birth : Provided  
Age: 33  
Tax File Number: Not Provided  
Date Joined Fund: 23/07/2021

Service Period Start Date:

Date Left Fund:

Member Code: FUSKAT00001A

Account Start Date: 23/07/2021

Account Phase: Accumulation Phase

Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 22,888.34  
Total Death Benefit: 22,888.34

### Your Balance

Total Benefits 22,888.34

#### Preservation Components

Preserved 22,888.34

Unrestricted Non Preserved

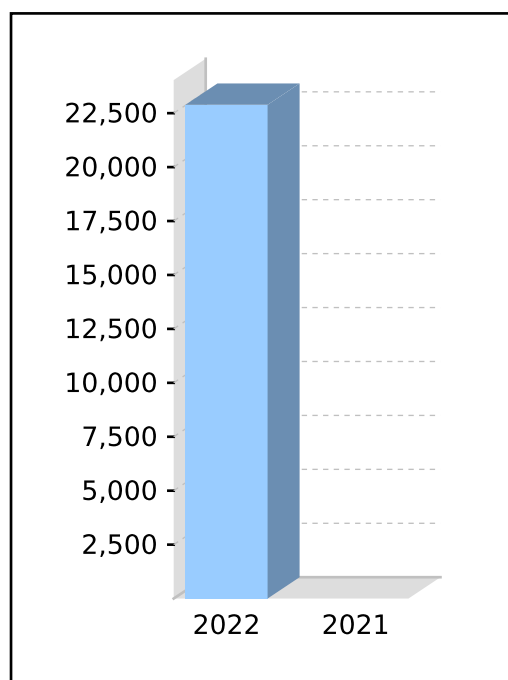
Restricted Non Preserved

#### Tax Components

Tax Free

Taxable 22,888.34

Investment Earnings Rate -32.23%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	32,000.00	
Net Earnings	(9,086.70)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	24.96	
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 30/06/2022	22,888.34	0.00

Proactive Market Investing Pty Ltd Superannuation Fund

# Members Statement

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**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

\_\_\_\_\_  
Anthony Domenico Faralla  
Director

\_\_\_\_\_  
Katheryn Fusca  
Director

# Self-managed superannuation fund annual return **2022**

## 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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (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 I T H 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 2022 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.

<b>8 Status of SMSF</b>	Australian superannuation fund	<b>A</b> No	Yes	Fund benefit structure	<b>B</b>	Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?	<b>C</b> No	Yes			

**9 Was the fund wound up during the income year?**

No	Yes	<input type="checkbox"/> If yes, provide the date on which the fund was wound up <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center; font-size: small;">Day</td> <td style="width: 20px; text-align: center;">/</td> <td style="text-align: center; font-size: small;">Month</td> <td style="width: 20px; text-align: center;">/</td> <td style="text-align: center; font-size: small;">Year</td> </tr> <tr> <td style="width: 40px;"></td> <td></td> <td style="width: 40px;"></td> <td></td> <td style="width: 40px;"></td> </tr> </table>	Day	/	Month	/	Year						<input type="checkbox"/> Have all tax lodgment and payment obligations been met? <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td>No</td> <td>Yes</td> </tr> </table>	No	Yes
Day	/	Month	/	Year											
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 2022*.

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
<b>D1</b> \$	Net foreign income <b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

#### 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** \$

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**) **R** \$

#### 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**  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**) **U** \$

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**  
(Sum of labels **A** to **U**) **W** \$

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** (**W** less **Y**) **V** \$

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 \$		

	<div>TOTAL DEDUCTIONS N \$ (Total A1 to M1)</div>	<div>TOTAL NON-DEDUCTIBLE EXPENSES Y \$ (Total A2 to L2)</div>
<div>#This is a mandatory label.</div>	<div>#TAXABLE INCOME OR LOSS O \$ (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) Loss</div>	<div>TOTAL SMSF EXPENSES Z \$ (N plus Y)</div>

## 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 2022* on how to complete the calculation statement.

#Taxable income **A \$**  
(an amount must be included even if it is zero)

#Tax on taxable income **T1 \$**  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$**  
(an amount must be included even if it is zero)

Gross tax **B \$**

(**T1** plus **J**)

Foreign income tax offset

**C1 \$**

Rebates and tax offsets

**C2 \$**

Non-refundable non-carry forward tax offsets

**C \$**

(**C1** plus **C2**)

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 \$**

Early stage investor tax offset

**D3 \$**

Early stage investor tax offset carried forward from previous year

**D4 \$**

Non-refundable carry forward tax offsets

**D \$**

(**D1** plus **D2** plus **D3** plus **D4**)

SUBTOTAL 2

**T3 \$**

(**T2** less **D** – cannot be less than zero)

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 \$**

(**E1** plus **E2** plus **E3** plus **E4**)

#TAX PAYABLE **T5 \$**

(**T3** less **E** – cannot be less than zero)

Section 102AAM interest charge

**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b> <b>H \$</b> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <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 \$**

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

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000,  
complete and attach a *Losses  
schedule 2022*.

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.

Date of birth

Day

Month

Year

### Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

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 \$**

Proceeds from primary residence disposal

**H \$**

Day

Month

Year

**H1** Receipt date

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

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

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**)

Allocated earnings or losses

**O \$**

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Income stream payments

**R2 \$**

Loss

Code

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.

Date of birth  
Day Month Year**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

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 \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**H1** Receipt date / /

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**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**

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)

Allocated earnings or losses

**O \$**

Loss

Inward rollovers and transfers

**P \$**

Outward rollovers and transfers

**Q \$**

Lump Sum payments

**R1 \$**

Code

Income stream payments

**R2 \$**

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

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse  
borrowing arrangements **J \$**

Non-residential  
real property **K \$**

Residential  
real property **L \$**

Collectables and  
personal use assets **M \$**

Other assets **O \$**

---

#### 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** **\$**

**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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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](https://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

Day / Month / Year  
Date

### 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 2022* 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

Day / Month / Year  
Date

### 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