

Payne Family Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

Elizabeth Meiklejohn

		Accounting Treatment				Taxation Treatment								
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<u>Listed Securities Market</u>														
AGL Energy Limited. (ASX:AGL)														
03/03/2020	Sale	3,000.00	56,135.64	D1b	73,957.38	(17,821.74)		73,957.38						17,821.74
		3,000.00	56,135.64		73,957.38	(17,821.74)		73,957.38				0.00		17,821.74
Atlas Arteria - Ordinary Stapled Securities (ASX:ALX)														
23/06/2020	Sale	2,000.00	13,648.20	D1b	11,123.18	2,525.02	11,123.18			2,525.02				
		2,000.00	13,648.20		11,123.18	2,525.02	11,123.18			2,525.02		0.00		
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22 (ASX:ANZPE)														
27/03/2020	Sale	500.00	46,487.94	D1b	48,780.75	(2,292.81)		48,780.75						2,292.81
		500.00	46,487.94		48,780.75	(2,292.81)		48,780.75				0.00		2,292.81
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.40% Perp Non-Cum Red T-09-21 (ASX:ANZPD)														
27/03/2020	Sale	500.00	47,719.25	D1b	49,395.43	(1,676.18)		49,395.43						1,676.18
		500.00	47,719.25		49,395.43	(1,676.18)		49,395.43				0.00		1,676.18
Bank Of Queensland Limited. - Cap Note 3-Bbsw+3.75% Perp Non-Cum Red T-08-24 (ASX:BOQPE)														
27/03/2020	Sale	550.00	41,979.09	D1b	55,855.23	(13,876.14)		55,855.23						13,876.14
		550.00	41,979.09		55,855.23	(13,876.14)		55,855.23				0.00		13,876.14
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24 (ASX:CBAPD)														
27/03/2020	Sale	750.00	67,202.55	D1b	69,922.47	(2,719.92)		69,922.47						2,719.92
		750.00	67,202.55		69,922.47	(2,719.92)		69,922.47				0.00		2,719.92
Cromwell Group (ASX:CMW)														
30/06/2020	Dist	0.00	0.00		0.00					1,487.68				
30/06/2020	Dist	0.00	0.00		0.00					1,487.68				
30/06/2020	Dist	0.00	0.00		0.00					1,487.68				
30/06/2020	Dist	0.00	0.00		0.00					1,487.68				
		0.00	0.00		0.00					5,950.72		0.00		
Ishares Global 100 ETF - Exchange Traded Fund Units Fully Paid (ASX:IOO)														
30/06/2020	Dist	0.00	0.00		0.00					10.76				
		0.00	0.00		0.00					10.76		0.00		
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21 (ASX:MQGPB)														
27/03/2020	Sale	500.00	45,988.99	D1b	54,240.15	(8,251.16)		54,240.15						8,251.16
		500.00	45,988.99		54,240.15	(8,251.16)		54,240.15				0.00		8,251.16

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						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>												
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22 (ASX:NABPB)												
27/03/2020	Sale	750.00	71,949.25	D1b	74,027.63	(2,078.38)		74,027.63				2,078.38
		750.00	71,949.25		74,027.63	(2,078.38)		74,027.63			0.00	2,078.38
National Australia Bank Limited (ASX:NAB)												
18/05/2020	Sale	1,500.00	22,697.55	D1b	37,080.40	(14,382.85)		37,080.40				14,382.85
		1,500.00	22,697.55		37,080.40	(14,382.85)		37,080.40			0.00	14,382.85
SPDR S&P/ASX 50 Fund - Exchange Traded Fund Units Fully Paid (ASX:SFY)												
30/06/2020	Dist	0.00	0.00		0.00				1,217.46			
		0.00	0.00		0.00				1,217.46		0.00	
Xero Limited (ASX:XRO)												
22/06/2020	Sale	400.00	35,149.06	D1b	32,083.74	3,065.32	32,083.74			3,065.32		
		400.00	35,149.06		32,083.74	3,065.32	32,083.74			3,065.32	0.00	
Listed Securities Market Total			448,957.52		506,466.36	(57,508.84)	43,206.92	463,259.44	9,703.96	3,065.32	0.00	63,099.18
<u>Managed Funds Market</u>												
Aust Unity Wholesale Healthcare Property Trust												
30/06/2020	Dist	0.00	0.00		0.00				9.21			
30/06/2020	Dist	0.00	0.00		0.00				9.52			
30/06/2020	Dist	0.00	0.00		0.00				9.54			
30/06/2020	Dist	0.00	0.00		0.00				10.41			
		0.00	0.00		0.00				38.68		0.00	
Black Rock Australian Share Fund												
30/06/2020	Dist	0.00	0.00		0.00				161.73			
30/06/2020	Dist	0.00	0.00		0.00				15.59			
		0.00	0.00		0.00				177.32		0.00	

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		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Managed Funds Market</u>													
PFA Diversified Property Trust													
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
30/06/2020	Dist	0.00	0.00		0.00				178.88	131.44			
		0.00	0.00		0.00				2,146.56	1,577.28	0.00		
PIMCO Australian Bond Fund - Wholesale Class													
01/04/2020	Sale	98,135.44	98,164.87	D1b	100,000.00	(1,835.13)	100,000.00					1,835.13	
		98,135.44	98,164.87		100,000.00	(1,835.13)	100,000.00					0.00	1,835.13
Managed Funds Market Total			98,164.87		100,000.00	(1,835.13)	100,000.00		2,362.56	1,577.28	0.00	1,835.13	
<u>Unlisted Market</u>													
ALX_R (ASX:ALX_R)													
17/12/2019	Sale	2,572.00	0.00		0.00		0.00		0.00				
		2,572.00	0.00		0.00		0.00		0.00			0.00	
Unlisted Market Total			0.00		0.00		0.00		0.00		0.00		
Grand Total			547,122.39	D1b	606,466.36	(59,343.97)	B3	43,206.92	563,259.44	12,066.52	4,642.60	0.00	64,934.31

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

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Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	2,525.00	3,065.00	0.00	5,590.00	63,099.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	1,835.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	9,541.00	1,577.00	0.00	11,118.00	0.00
	0.00	12,066.00	4,642.00	0.00	16,708.00	64,934.00
Capital Losses Applied						
Current Year	0.00	12,066.00	4,642.00	0.00	16,708.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	0.00	12,066.00	4,642.00	0.00	16,708.00	
Net Capital Gains						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	