

1474883: THE PAYNE FAMILY SUPERANNUATION FUND

Morgan Stanley

Realised CGT

01 Jul 2019 to 30 Jun 2020

Elizabeth Meiklejohn

Disposals of CGT assets

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 \$	
AGL ENERGY LIMITED. FPO																
AGL	14/11/2017	14/11/2017	28/02/2020	2,000	51,038.01	51,038.01	NA	37,423.76	-	NA	NA	NA	NA	-13,614.25	NA	
	17/05/2019	17/05/2019	28/02/2020	1,000	22,919.37	22,919.37	NA	18,711.88	-	NA	NA	NA	NA	-4,207.49	NA	
AGL totals			D1a	3,000	73,957.38	73,957.38	NA	56,135.64	✓	-	NA	NA	NA	-17,821.74	NA	
ALX STAPLED - ATLAS ARTERIA LIMITED (AUSTRALIA)																
ALX_ATLAX	29/11/2019	17/12/2019	19/06/2020	2,000	725.88	725.88	NA	455.85	-	NA	NA	NA	NA	-270.03	NA	
ALX_ATLAX totals			D1a	2,000	725.88	725.88	NA	455.85	✓	-	NA	NA	NA	-270.03	NA	
ALX STAPLED - ATLAS ARTERIA INTERNATIONAL LIMITED (BERMUDA)																
ALX_ATLIX	29/11/2019	17/12/2019	19/06/2020	2,000	13,074.12	13,074.12	NA	13,192.35	118.23	NA	NA	118.23	118.23	NA	NA	
ALX_ATLIX totals			D1a	2,000	13,074.12	13,074.12	NA	13,192.35	✓ 118.23	NA	NA	118.23	118.23	NA	NA	
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21																
ANZPD	09/09/2016	09/09/2016	25/03/2020	500	49,395.43	49,395.43	NA	47,719.25	-	NA	NA	NA	NA	-1,676.18	NA	
ANZPD totals			D1a	500	49,395.43	49,395.43	NA	47,719.25	✓	-	NA	NA	NA	-1,676.18	NA	
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.25% PERP NON-CUM RED T-03-22																
ANZPE	09/11/2016	09/11/2016	25/03/2020	500	48,780.75	48,780.75	NA	46,487.94	-	NA	NA	NA	NA	-2,292.81	NA	
ANZPE totals			D1a	500	48,780.75	48,780.75	NA	46,487.94	✓	-	NA	NA	NA	-2,292.81	NA	
BANK OF QUEENSLAND LIMITED. CAP NOTE 3-BBSW+3.75% PERP NON-CUM RED T-08-24																
BOQPE	17/05/2019	17/05/2019	25/03/2020	550	55,855.23	55,855.23	NA	41,979.09	-	NA	NA	NA	NA	-13,876.14	NA	
BOQPE totals			D1a	550	55,855.23	55,855.23	NA	41,979.09	✓	-	NA	NA	NA	-13,876.14	NA	
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+2.80% PERP NON-CUM RED T-12-22																
CBAPD	09/09/2016	09/09/2016	25/03/2020	750	69,191.16	69,191.16	NA	67,202.55	-	NA	NA	NA	NA	-1,988.61	NA	
CBAPD totals			D1a	750	69,191.16	69,191.16	NA	67,202.55	✓	-	NA	NA	NA	-1,988.61	NA	
PIMCO AUSTRALIAN BOND W																
ETL0015AU	07/09/2018	07/09/2018	26/03/2020	73,964.497	75,000.00	75,000.00	NA	73,986.68	-	NA	NA	NA	NA	-1,013.32	NA	
	22/02/2019	22/02/2019	26/03/2020	24,170.936	25,000.00	25,000.00	NA	24,178.19	-	NA	NA	NA	NA	-821.81	NA	
			D1a	98,135.433												
ETL0015AU totals				9	100,000.00	100,000.00	NA	98,164.87	✓	-	NA	NA	NA	-1,835.13	NA	
MACQUARIE GROUP LIMITED CAP NOTE 6-BBSW+5.15% PERP NON-CUM RED T-03-21																
MQGPB	14/11/2017	14/11/2017	25/03/2020	296	32,110.17	32,110.17	NA	27,225.48	-	NA	NA	NA	NA	-4,884.69	NA	
	17/11/2017	17/11/2017	25/03/2020	204	22,129.98	22,129.98	NA	18,763.51	-	NA	NA	NA	NA	-3,366.47	NA	
MQGPB totals			D1a	500	54,240.15	54,240.15	NA	45,988.99	✓	-	NA	NA	NA	-8,251.16	NA	
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	11/01/2011	11/01/2011	14/05/2020	1,500	34,465.02	34,465.02	NA	22,697.55	-	NA	NA	NA	NA	-11,767.47	NA	

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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 \$
NAB totals				D1a 1,500	34,465.02	34,465.02	NA	22,697.55	-	NA	NA	NA	NA	-11,767.47	NA
NATIONAL AUSTRALIA BANK LIMITED CNV PREF 3-BBSW+3.25% PERP NON-CUM RED T-12-20															
NABPB	09/09/2016	09/09/2016	25/03/2020	750	73,465.89	73,465.89	NA	71,949.25	✓ -	NA	NA	NA	NA	-1,516.64	NA
NABPB totals				D1a 750	73,465.89	73,465.89	NA	71,949.25	-	NA	NA	NA	NA	-1,516.64	NA
XERO LIMITED FPO															
XRO	30/04/2020	30/04/2020	18/06/2020	400	32,083.74	32,083.74	NA	35,149.06	✓ 3,065.32	NA	NA	3,065.32	3,065.32	NA	NA
XRO totals				D1a 400	32,083.74	32,083.74	NA	35,149.06	3,065.32	NA	NA	3,065.32	3,065.32	NA	NA
Disposals of CGT asset totals					605,234.75	605,234.75	NA	547,122.39	3,183.55	NA	NA	3,183.55	3,183.55	-61,295.91	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.

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 \$
CROMWELL PROPERTY GROUP TRUST - PART OF STAPLED SEC							
CMWNY	27/09/2019	1,487.70	991.80	-	-	991.80	-
	30/12/2019	1,487.68	991.79	-	-	991.79	-
	30/03/2020	1,487.68	991.79	-	-	991.79	-
	29/06/2020	1,487.68	991.79	-	-	991.79	-
CMWNY totals		5,950.74	3,967.16	-	-	3,967.16	-
ISHARES GLOBAL 100 ETF ETF UNITS FULLY PAID							
IOO	30/06/2020	10.76	7.17	-	-	7.17	-
IOO totals		10.76	7.17	-	-	7.17	-
SPDR S&P/ASX 50 FUND ETF UNITS FULLY PAID							

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Trust CGT distributions continued

Asset	Tax date	Gross gain ^(a) \$	Discounted gain ^{(a)(b)} \$	Indexed gain ^(a) \$	Other gain ^(a) \$	CGT gain/loss \$	Pre-CGT gain/loss \$
SFY	29/06/2020	1,217.46	811.64	-	-	811.64	-
SFY totals		1,217.46	811.64	-	-	811.64	-
Trust CGT distribution totals		7,178.96	4,785.97	-	-	4,785.97	-

(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.

Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-61,295.91			
	Total	-61,295.91			
CGT gains	Disposals of CGT assets	3,183.55	-	-	3,183.55
	Trust CGT distributions	7,178.96	7,178.96	-	-
	CGT gain before losses applied	10,362.51	7,178.96	-	3,183.55
	Losses applied	-10,362.51	-7,178.96	-	-3,183.55
	CGT gain after losses applied	-	-	-	-
	Discount applied ^(a)	-	-	NA	NA
Net capital loss		-50,933.40	-	-	-

(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.