

Deferred Tax Reconciliation Statement

Aqua Superannuation Fund Deferred Tax Reconciliation Statement For the Period from 01/07/2022 to 30/06/2023

Unrealised Capital Gains/Losses

Non-Custom Holding Investments							
From Unrealised Gains Report	Indexed	Discount	Other	Total Capital Gains		Capital Losses	
Current Year Unrealised Capital Gains	-	\$449,959.00	\$12,950.00	\$462,909.00	Current Year Unrealised Losses	\$181,028.00	
Capital Losses Applied	-	\$449,959.00	\$12,950.00	\$462,909.00	Realised Losses Carried Forward	\$494,119.00	
Net Unrealised Capital Gains After Applying Losses	-	-	-	-		\$675,147.00	
Discount Applicable		-					
Net Unrealised Capital Gains / Losses	-	-	-	-		\$212,238.00	
Unrealised Tax Provision	15.00%					-	

Custom Holding Accounts

Unrealised Gains/(Losses)

Total Deferred Tax Liabilities/(Assets) on Investments							
Pension Exemption Factor	75.9340%			-		-	
Unrealised Losses	10.00%			-\$212,238.00		-\$21,223.80	
Offset Utilised Realised Losses	10.00%			\$494,119.00		\$49,411.90	
Deferred Tax Effect of Unrealised Capital Gains/(Losses)						\$28,188.10	

Carry Forward Accounting Losses

Tax Losses Carried Forward				-		-	
Accounting Losses Provision	15.00%					-	
Deferred Tax Effect of Carry Forward Accounting Losses						-	

Carry Forward Capital Gains/Losses

Capital Losses Carried Forward				\$494,119.00			
Capital Losses Provision	10.00%					\$49,411.90	
Deferred Tax Effect of Carry Forward Capital Losses						-\$49,411.90	