

Yellow = all on data feed - See D1b

Elizabeth Meiklejohn

**The Cubit Superannuation Fund**      **Settings - minimise CGT**  
**Realised Capital Gains**  
**For the period from 1 July 2020 to 30 June 2021**

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>Foreign Investment Assets</u>																	
Consorteum Holdings Inc ✓ At D1c																	
✓	14/05/2021	Sale	✓	370,000.00	✓	0.00	✓	15,833.81	(15,833.81)	✓				15,833.81	✓		
				370,000.00		0.00		15,833.81	(15,833.81)				0.00	15,833.81			
<u>Foreign Investment Assets Total</u>					0.00		15,833.81	(15,833.81)		15,833.81			0.00	15,833.81			
<u>Listed Derivatives Market</u>																	
Sydney Airport - Rights-Appsclose 02Sep2020 Us Prohibited Deferred (ASX:SYDR) See D1b - Page 4																	
	14/09/2020	Sale	✓	4,189.00	✓	3,937.66	✓	0.00	3,937.66		3,851.18	86.48			✓		
				4,189.00		3,937.66		0.00	3,937.66		3,851.18	86.48	0.00				
<u>Listed Derivatives Market Total</u>					3,937.66		0.00	3,937.66	0.00		3,851.18	86.48	0.00				
<u>Listed Securities Market</u>																	
Future Generation Investment Company Limited (ASX:FGX)																	
	12/01/2021	Sale		102,581.00		129,631.97		117,480.13	12,151.84	✓	117,480.13		11,025.11	1,126.73	✓		
				102,581.00		129,631.97		117,480.13	12,151.84		117,480.13		11,025.11	1,126.73	0.00		
Insurance Australia Group Limited (ASX:IAG)																	
	12/01/2021	Sale		20,374.00		101,562.05		98,389.99	3,172.06	✓	58,602.33	39,787.66		11,774.29	8,602.23	✓	
				20,374.00		101,562.05		98,389.99	3,172.06		58,602.33	39,787.66		11,774.29	0.00	8,602.23	
Ishares S&P 500 ETF - Chess Depository Interests 1:1 Ishs&P500 (ASX:IVV)																	
	01/10/2020	Dist		0.00		0.00					74.89						
	22/12/2020	Dist		0.00		0.00					77.24						
	01/04/2021	Dist		0.00		0.00					61.46						
	30/06/2021	Dist		0.00		0.00					74.05						
				0.00		0.00		0.00			287.64	✓		0.00			
Origin Energy Limited (ASX:ORG)																	
	12/01/2021	Sale		9,314.00		47,917.93		97,282.61	(49,364.68)	✓	13,992.92	83,289.69		3,530.81	112.38	53,007.87	✓
				9,314.00		47,917.93		97,282.61	(49,364.68)		13,992.92	83,289.69		3,530.81	112.38	0.00	53,007.87

**The Cubit Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2020 to 30 June 2021**

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>												
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VAS)												
30/06/2021	Dist	0.00	0.00	0.00					695.84	✓		
		0.00	0.00	0.00					695.84		0.00	
<b>Listed Securities Market Total</b>		279,111.95		313,152.73	(34,040.78)	190,075.38	123,077.35		27,313.69	1,239.11	0.00	61,610.10
<u>Unlisted Market</u>												
Caterpillar 908H2 Wheel Loader		See D1f										
25/08/2020	Sale	1.00	0.00	0.00		Sold property to get off depreciation schedule.						
25/08/2020	Sale ✓	0.00	✓ 80,000.00	39,263.32	40,736.68 ✓	Sale of fixed asset						
		1.00	80,000.00	39,263.32	40,736.68							
Refrigeration Rail Container		See D1f										
16/06/2021	Sale ✓	0.00	4,545.45 ✓	7,359.14	(2,813.69) ✓	Sale of fixed asset						
16/06/2021	Sale	1.00	0.00	0.00		Sold property to get off depreciation schedule.						
		1.00	4,545.45	7,359.14	(2,813.69)							
W & D McLaughlin		See D1e										
14/05/2021	Dist	0.00	0.00	0.00	(260,000.00) ✓							
		0.00	0.00	0.00	(260,000.00)							
<b>Unlisted Market Total</b>		84,545.45		46,622.46	(222,077.01)						0.00	260,000.00
<b>Grand Total</b>		367,595.06		375,609.00	(268,013.94)	190,075.38	138,911.16		31,164.87 ✓	1,325.59 ✓	0.00	337,443.91 ✓

\* 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.

**The Cubit Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2020 to 30 June 2021**

**Capital Gains Tax Return Summary**

<b>Current Year Capital Gains</b>	<b>Indexation</b>	<b>Discount</b>	<b>Other</b>	<b>Deferred</b>	<b>Total Capital Gains</b>	<b>Capital Losses</b>
Shares & Units - Listed Shares	0.00	26,330.00	1,239.00	0.00	27,569.00	61,610.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	15,833.00
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	0.00
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	3,851.00	86.00	0.00	3,937.00	260,000.00
Distributed Capital Gains from Trusts	0.00	983.00	0.00	0.00	983.00	0.00
	<u>0.00</u>	<u>31,164.00</u> ✓	<u>1,325.00</u> ✓	<u>0.00</u>	<u>32,489.00</u>	<u>337,443.00</u> ✓
<b>Capital Losses Applied</b>						
Current Year	0.00	31,164.00	1,325.00	0.00	32,489.00	CY \$304,954 Loss + PY \$484,125
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>31,164.00</u>	<u>1,325.00</u>	<u>0.00</u>	<u>32,489.00</u>	CF = \$789,079
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

## Fund's tax file number (TFN)

Credit for interest on early payments –  
amount of interest**H1 \$**Credit for tax withheld – foreign resident  
withholding (excluding capital gains)**H2 \$**Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$**Credit for TFN amounts withheld from  
payments from closely held trusts**H5 \$**

Credit for interest on no-TFN tax offset

**H6 \$**Credit for foreign resident capital gains  
withholding amounts**H8 \$**

Eligible credits

**H \$***(H1 plus H2 plus H3 plus H5 plus H6 plus H8)*

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$***(unused amount from label E –  
an amount must be included even if it is zero)*

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

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

#This is a mandatory label.

Section E: **Losses****14 Losses****!** If total loss is greater than \$100,000,  
complete and attach a *Losses  
schedule 2020*.Tax losses carried forward  
to later income years **U \$****-00**Net capital losses carried  
forward to later income years **V \$****-00**