

Deferred Tax Reconciliation Statement

CABJ Retirement 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	-	\$498,806.00	\$7,307.00	\$506,113.00	Current Year Unrealised Losses	\$245,538.00	
Capital Losses Applied	-	\$498,806.00	\$7,307.00	\$506,113.00	Realised Losses Carried Forward	\$373,966.00	
Net Unrealised Capital Gains After Applying Losses	-	-	-	-		\$619,504.00	
Discount Applicable	-	-	-	-			
Net Unrealised Capital Gains / Losses	-	-	-	-		\$113,391.00	

Unrealised Tax Provision 15.00% -

Custom Holding Accounts

Unrealised Gains/(Losses)

Total Deferred Tax Liabilities/(Assets) on Investments							
Pension Exemption Factor	63.4240%			-		-	
Unrealised Losses	10.00%			-\$113,391.00		-\$11,339.10	
Offset Utilised Realised Losses	10.00%			\$373,966.00		\$37,396.60	
Deferred Tax Effect of Unrealised Capital Gains/(Losses)						\$26,057.50	

Carry Forward Accounting Losses

Tax Losses Carried Forward				-		-	
Accounting Losses Provision	15.00%						

Deferred Tax Effect of Carry Forward Accounting Losses

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Carry Forward Capital Gains/Losses

Capital Losses Carried Forward				\$373,966.00			
Capital Losses Provision	10.00%					\$37,396.60	

Deferred Tax Effect of Carry Forward Capital Losses

-\$37,396.60