

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							
Current Year Unrealised Capital Gains	Indexed	Discount	Other	Total Capital Gains		Capital Losses	
Capital Losses Applied	-	\$498,806.00	\$7,307.00	\$506,113.00	Current Year Unrealised Losses	\$245,538.00	
	-	\$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

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