

**THE S & S SMITH SUPERANNUATION FUND**  
**CREATE ENTRIES REPORT AT 30/06/2020**  
Created by BRAD on Tuesday 20 October, 2020 @ 09:19:33

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
<b>Asset revaluation amounts</b>				
30/06/2020	776/001	Anz Banking Group (Market Value Date: 30/06/2020, Code: ANZ)	18.64	(19,140.00)
30/06/2020	776/002	Commonwealth Bank (Market Value Date: 30/06/2020, Code: CBA)	69.42	(16,740.08)
30/06/2020	776/003	Csl Limited (Market Value Date: 30/06/2020, Code: CSL)	287.00	6,707.80
30/06/2020	776/004	Incitec Pivot (Market Value Date: 30/06/2020, Code: IPL)	1.88	(15,350.00)
30/06/2020	776/006	Woodside Petroleum (Market Value Date: 30/06/2020, Code: WPL)	21.65	(24,521.57)
30/06/2020	776/007	Woolworths Limited (Market Value Date: 30/06/2020, Code: WOW)	37.28	6,075.00
30/06/2020	776/009	Magellan (MFF Capital) (Market Value Date: 30/06/2020, Code: MFF)	2.71	(28,066.30)
30/06/2020	776/010	Nufarm (Market Value Date: 30/06/2020, Code: NUFARM)	4.09	(60.00)
30/06/2020	776/011	Bhp Billiton (Market Value Date: 30/06/2020, Code: BHP)	35.82	(10,680.00)
30/06/2020	776/012	Telstra Corporation (Market Value Date: 30/06/2020, Code: TLS)	3.13	(4,560.48)
30/06/2020	776/013	Shopping Centres Australasia Property Group (Market Value Date: 30/06/2020, Code: SCP)	2.18	(4,265.10)
30/06/2020	776/016	South32 Limited (Market Value Date: 30/06/2020, Code: S32)	2.04	(1,140.00)
30/06/2020	776/017	Computershare (Market Value Date: 30/06/2020, Code: CPU)	13.25	(5,920.00)
30/06/2020	776/018	Efts Robo Global Robotics (Market Value Date: 30/06/2020, Code: ROBO)	64.50	767.27
30/06/2020	782/001	Apa Group - Australian Pipeline Trust (Market Value Date: 30/06/2020, Code: APA)	11.13	1,869.78
30/06/2020	782/003	Brookfield Multiplex MXUPA (Market Value Date: 30/06/2019, Code: MXUPA)	96.50	(13,121.26)
30/06/2020	782/004	Platinum International Fund (Market Value Date: 30/06/2020, Code: PLATINUM)	1.76	(11,867.64)
30/06/2020	782/005	Platinum Asia Fund (Market Value Date: 30/06/2020, Code: PLATINUMAS)	2.58	5,406.15
30/06/2020	782/007	Platinum Asia Fund (PAXX) (Market Value Date: 30/06/2020, Code: PAXX)	4.75	3,000.00
30/06/2020	782/008	Platinum Int'l Fund (Pixx) (Market Value Date: 30/06/2020, Code: PIXX)	4.15	(1,560.00)
		<b>Total Amount</b>		<b>(133,166.43)</b>

**Calculation of permanent difference on revaluation**

30/06/2020	776/001	Anz Banking Group - No CGT asset		
30/06/2020	776/001	- Market Value	37,280.00	
30/06/2020	776/001	- Less Carrying Value	56,420.00	
30/06/2020	776/001	- Permanent Difference		(19,140.00)
30/06/2020	776/002	Commonwealth Bank - No CGT asset		
30/06/2020	776/002	- Market Value	86,983.26	
30/06/2020	776/002	- Less Carrying Value	103,723.34	

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30/06/2020	776/002	- Permanent Difference		(16,740.08)
30/06/2020	776/003	Csl Limited - No CGT asset		
30/06/2020	776/003	- Market Value	172,200.00	
30/06/2020	776/003	- Less Carrying Value	165,492.20	
30/06/2020	776/003	- Permanent Difference		6,707.80
30/06/2020	776/004	Incitec Pivot - No CGT asset		
30/06/2020	776/004	- Market Value	18,750.00	
30/06/2020	776/004	- Less Carrying Value	34,100.00	
30/06/2020	776/004	- Permanent Difference		(15,350.00)
30/06/2020	776/005	Ugl - No CGT asset		
30/06/2020	776/005	- Market Value	0.00	
30/06/2020	776/005	- Less Carrying Value	0.00	
30/06/2020	776/006	Woodside Petroleum - No CGT asset		
30/06/2020	776/006	- Market Value	36,090.55	
30/06/2020	776/006	- Less Carrying Value	60,612.12	
30/06/2020	776/006	- Permanent Difference		(24,521.57)
30/06/2020	776/007	Woolworths Limited - No CGT asset		
30/06/2020	776/007	- Market Value	55,920.00	
30/06/2020	776/007	- Less Carrying Value	49,845.00	
30/06/2020	776/007	- Permanent Difference		6,075.00
30/06/2020	776/009	Magellan (MFF Capital) - No CGT asset		
30/06/2020	776/009	- Market Value	162,600.00	
30/06/2020	776/009	- Less Carrying Value	190,666.30	
30/06/2020	776/009	- Permanent Difference		(28,066.30)
30/06/2020	776/010	Nufarm - No CGT asset		
30/06/2020	776/010	- Market Value	24,540.00	
30/06/2020	776/010	- Less Carrying Value	24,600.00	
30/06/2020	776/010	- Permanent Difference		(60.00)
30/06/2020	776/011	Bhp Billiton - No CGT asset		
30/06/2020	776/011	- Market Value	71,640.00	
30/06/2020	776/011	- Less Carrying Value	82,320.00	
30/06/2020	776/011	- Permanent Difference		(10,680.00)
30/06/2020	776/012	Telstra Corporation - No CGT asset		
30/06/2020	776/012	- Market Value	19,825.42	
30/06/2020	776/012	- Less Carrying Value	24,385.90	
30/06/2020	776/012	- Permanent Difference		(4,560.48)
30/06/2020	776/013	Shopping Centres Australasia Property Group - No CGT asset		
30/06/2020	776/013	- Market Value	44,275.80	
30/06/2020	776/013	- Less Carrying Value	48,540.90	
30/06/2020	776/013	- Permanent Difference		(4,265.10)
30/06/2020	776/015	Medibank - No CGT asset		
30/06/2020	776/015	- Market Value	0.00	
30/06/2020	776/015	- Less Carrying Value	0.00	
30/06/2020	776/016	South32 Limited - No CGT asset		
30/06/2020	776/016	- Market Value	2,040.00	
30/06/2020	776/016	- Less Carrying Value	3,180.00	
30/06/2020	776/016	- Permanent Difference		(1,140.00)
30/06/2020	776/017	Computershare - No CGT asset		
30/06/2020	776/017	- Market Value	26,500.00	
30/06/2020	776/017	- Less Carrying Value	32,420.00	
30/06/2020	776/017	- Permanent Difference		(5,920.00)

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30/06/2020	776/018	Efts Robo Global Robotics - No CGT asset		
30/06/2020	776/018	- Market Value	32,250.00	
30/06/2020	776/018	- Less Carrying Value	31,482.73	
30/06/2020	776/018	- Permanent Difference		767.27
30/06/2020	782/001	Apa Group - Australian Pipeline Trust - No CGT asset		
30/06/2020	782/001	- Market Value	63,062.58	
30/06/2020	782/001	- Less Carrying Value	61,192.80	
30/06/2020	782/001	- Permanent Difference		1,869.78
30/06/2020	782/002	Australand Assets - No CGT asset		
30/06/2020	782/002	- Market Value	0.00	
30/06/2020	782/002	- Less Carrying Value	0.00	
30/06/2020	782/003	Brookfield Multiplex MXUPA - No CGT asset		
30/06/2020	782/003	- Market Value	0.00	
30/06/2020	782/003	- Less Carrying Value	13,121.26	
30/06/2020	782/003	- Permanent Difference		(13,121.26)
30/06/2020	782/004	Platinum International Fund - No CGT asset		
30/06/2020	782/004	- Market Value	130,963.92	
30/06/2020	782/004	- Less Carrying Value	142,831.56	
30/06/2020	782/004	- Permanent Difference		(11,867.64)
30/06/2020	782/005	Platinum Asia Fund - No CGT asset		
30/06/2020	782/005	- Market Value	141,348.98	
30/06/2020	782/005	- Less Carrying Value	135,942.83	
30/06/2020	782/005	- Permanent Difference		5,406.15
30/06/2020	782/007	Platinum Asia Fund (PAXX) - No CGT asset		
30/06/2020	782/007	- Market Value	28,500.00	
30/06/2020	782/007	- Less Carrying Value	25,500.00	
30/06/2020	782/007	- Permanent Difference		3,000.00
30/06/2020	782/008	Platinum Int'l Fund (Pixx) - No CGT asset		
30/06/2020	782/008	- Market Value	24,900.00	
30/06/2020	782/008	- Less Carrying Value	26,460.00	
30/06/2020	782/008	- Permanent Difference		(1,560.00)
		<b>Total Amount</b>		<b>(133,166.43)</b>

**Calculation of tax entries**

**Calculation of timing differences**

30/06/2020	238/001	Apa Group - Australian Pipeline Trust		518.16
30/06/2020	238/001	Apa Group - Australian Pipeline Trust		928.83
		<b>Total Amount</b>		<b>1,446.99</b>

**Calculation of permanent differences**

01/10/2019	301	Accountancy Fees (Gen Exp Percent: 62.510%)		(962.65)
01/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 62.510%)		(481.33)
15/10/2019	315	Bank Charges (Gen Exp Percent: 62.510%)		(18.75)
30/06/2020	330	Anz Banking Group (776/001) - Non Tax Revn		(19,140.00)
30/06/2020	330	Commonwealth Bank (776/002) - Non Tax Revn		(16,740.08)
30/06/2020	330	Csl Limited (776/003) - Non Tax Revn		6,707.80

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30/06/2020	330	Incitec Pivot (776/004) - Non Tax Revn		(15,350.00)
30/06/2020	330	Woodside Petroleum (776/006) - Non Tax Revn		(24,521.57)
30/06/2020	330	Woolworths Limited (776/007) - Non Tax Revn		6,075.00
30/06/2020	330	Bhp Billiton (776/011) - Non Tax Revn		(10,680.00)
30/06/2020	330	Telstra Corporation (776/012) - Non Tax Revn		(4,560.48)
30/06/2020	330	Shopping Centres Australasia Property Group (776/013) - Non Tax Revn		(4,265.10)
30/06/2020	330	South32 Limited (776/016) - Non Tax Revn		(1,140.00)
30/06/2020	330	Magellan (MFF Capital) (776/009) - Non Tax Revn		(28,066.30)
30/06/2020	330	Computershare (776/017) - Non Tax Revn		(5,920.00)
30/06/2020	330	Efts Robo Global Robotics (776/018) - Non Tax Revn		767.27
30/06/2020	330	Apa Group - Australian Pipeline Trust (782/001) - Non Tax Revn		1,869.78
30/06/2020	330	Brookfield Multiplex MXUPA (782/003) - Non Tax Revn		(13,121.26)
30/06/2020	330	Platinum International Fund (782/004) - Non Tax Revn		(11,867.64)
30/06/2020	330	Platinum Asia Fund (782/005) - Non Tax Revn		5,406.15
30/06/2020	330	Platinum Asia Fund (PAXX) (782/007) - Non Tax Revn		3,000.00
30/06/2020	330	Platinum Int'l Fund (Pixx) (782/008) - Non Tax Revn		(1,560.00)
30/06/2020	330	Nufarm (776/010) - Non Tax Revn		(60.00)
01/10/2019	387	Legal Fees (Gen Exp Percent: 62.510%)		(110.02)
01/07/2019	413/001	Smith, Stephen		(97,000.00)
30/06/2020		Capital Gains Discount		29,368.00
30/06/2020		Exempt Pension Income		80,944.00
		<b>Total Amount</b>		<b>(121,427.18)</b>

**Calculation of Exempt Pension Income**

Segregated Assets Method

Unsegregated Assets Method

30/06/2020		Exempt Capital Gains		38,201.11
30/06/2020	238/001	Apa Group - Australian Pipeline Trust	62.510	1,125.18
30/06/2020	238/003	Brookfield Multiplex MXUPA	62.510	1,011.72
30/06/2020	238/004	Platinum International Fund	62.510	2,154.63
30/06/2020	238/005	Platinum Asia Fund	62.510	4,265.41
30/06/2020	238/007	Platinum Asia Fund (PAXX)	62.510	402.78
30/06/2020	238/008	Platinum Int'l Fund (Pixx)	62.510	248.20
30/06/2020	239/001	Anz Banking Group	62.510	2,729.01
30/06/2020	239/002	Commonwealth Bank	62.510	4,822.58
30/06/2020	239/003	Csl Limited	62.510	1,279.20
30/06/2020	239/004	Incitec Pivot	62.510	81.26
30/06/2020	239/006	Woodside Petroleum	62.510	2,030.06
30/06/2020	239/007	Woolworths Limited	62.510	1,379.68
30/06/2020	239/009	Magellan (MFF Capital)	62.510	13,305.70
30/06/2020	239/011	Bhp Billiton	62.510	3,806.07
30/06/2020	239/012	Telstra Corporation	62.510	905.01

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30/06/2020	239/013	Shopping Centres Australasia Property Group	62.510	952.18
30/06/2020	239/016	South32 Limited	62.510	66.55
30/06/2020	239/017	Computershare	62.510	649.03
30/06/2020	250/003	CommSec CDIA	62.510	1,528.28
<b>Total Unsegregated Amount</b>				<b>80,943.64</b>
<b>Total Exempt Pension Income</b>				<b>80,944.00</b>

**Pension Member Non Deductible Expenses**

01/10/2019	301	Accountancy Fees (Gen Exp Percent: 62.510%)		(962.65)
01/10/2019	307	Auditor's Remuneration (Gen Exp Percent: 62.510%)		(481.33)
15/10/2019	315	Bank Charges (Gen Exp Percent: 62.510%)		(18.75)
01/10/2019	387	Legal Fees (Gen Exp Percent: 62.510%)		(110.02)
<b>Total Amount</b>				<b>(1,573.00)</b>

**Calculation of Non Deductible Expense Percentage(s)**

**General Expense Calculation**

01/07/2019	30/06/2020	<b>Non-Deductible General Expense Percentage (Actuarial %)</b>	<b>62.510%</b>
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**Investment Expense Calculation**

01/07/2019	30/06/2020	<b>Non-Deductible Investment Expense Percentage (Actuarial %)</b>	<b>62.510%</b>
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**Calculation of Net Capital Gains**

**Discounted Gains**

31/12/2019	235/005	Brookfield Multiplex MXUPA (Discounted method)	6,024.14	6,024.14
31/12/2019	235/005	Brookfield Multiplex MXUPA (Discounted method)	4,240.03	4,240.03
31/10/2019	235/006	Csl Limited (Discounted method)	29,860.01	29,860.01
31/10/2019	235/012	Magellan (MFF Capital) (Discounted method)	10,220.26	10,220.26
31/10/2019	235/012	Magellan (MFF Capital) (Discounted method)	3,889.19	3,889.19
31/12/2019	236/005	Brookfield Multiplex MXUPA (Discounted method)	3,012.07	3,012.07
31/12/2019	236/005	Brookfield Multiplex MXUPA (Discounted method)	2,120.02	2,120.02
31/10/2019	236/006	Csl Limited (Discounted method)	14,930.01	14,930.01
31/10/2019	236/012	Magellan (MFF Capital) (Discounted method)	5,110.13	5,110.13
31/10/2019	236/012	Magellan (MFF Capital) (Discounted method)	1,944.60	1,944.60
30/06/2020	238/004	Platinum International Fund (Discounted method)	2,973.73	2,973.73
30/06/2020	238/005	Platinum Asia Fund (Discounted method)	3,401.20	3,401.20

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30/06/2020	238/008	Platinum Int'l Fund (Pixx) (Discounted method)	379.25	379.25
		<b>Total Amount - Discounted Gains</b>		<b>88,104.00</b>
<u>Other Gains</u>				
30/06/2020	238/005	Platinum Asia Fund (Other method)	2,375.64	2,375.64
		<b>Total Amount - Other Gains</b>		<b>2,376.00</b>
<u>Applying Capital Losses and CG Discount to Capital Gains</u>				
		Capital Gains Discount		(29,368.00)
		<b>Net Capital Gain (Label A)</b>		<b>61,112.00</b>
<u>Exempt Capital Gains Calculation</u>				
		Net capital gain for exempt calculation (excl. Notional Gain)		61,112.00
		Tax Exempt Percentage	62.510%	38,201.11
		<b>Total Amount - Exempt Capital Gains</b>		<b>38,201.11</b>
<b>Entry Summary</b>				
		Fund Tax Rate (Percentage)		15.00
		Total profit for period		(72,637.03)
		Less Permanent Differences		(121,427.18)
		Less Timing Differences		1,446.99
		<b>Taxable income for period</b>		<b>47,342.00</b>
		Income Tax Expense (Taxable Income @ taxrate)		7,101.30
		<b>Total Income Tax Payable (Taxable Income @ taxrate)</b>		<b>7,101.30</b>
		Total Income Tax Payable		7,101.30
		Less Total Imputed Credits Used		14,371.19
		Less Total Foreign Credits Used		85.40
		Less Total TFN Credits		66.48
		<b>Income Tax Payable</b>		<b>(7,421.77)</b>
		Add Supervisory levy		259.00
		<b>Total Amount Due or Refundable</b>		<b>(7,162.77)</b>

**Profit/(Loss) and Tax Allocations to Members**

The first amount column shows the actual value of the transaction

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and the second amount column shows the weighted value of the transaction

**Members Weighted Amounts**

30/06/2020	501	Smith, Stephen - Unres Non Pres		1,010,490.59
30/06/2020	502	Smith, Suzanne - Preserved		606,136.98
<b>Total Amount</b>				<b>1,616,627.57</b>

**Profit/(Loss) Available for Allocation to Members**

30/06/2020		Profit/(Loss) for period before allocations		(72,637.03)
30/06/2020		Unused Current Year Foreign Credits		(142.39)
30/06/2020		Pensions paid		97,000.00
<b>Total Amount</b>				<b>24,220.58</b>

**Income Tax Expense Available for Allocation to Members**

30/06/2020		Income Tax Expense for period before allocations		7,101.30
<b>Total Amount</b>				<b>7,101.30</b>

**Fund Rate or Return Calculation**

<b>Total profit for period (excluding Super Surcharge)</b>	<b>(72,637.03)</b>
Less amounts excluded from fund rate calculation:	
<b>Total exclusion</b>	
<b>Profit after exclusion</b>	<b>(72,637.03)</b>
<b>Total member opening balance</b>	<b>1,713,627.57</b>
<b>Fund Rate (Profit after exclusion/Total member opening balance)</b>	<b>(4.24)</b>

**Smith, Stephen**  
**Unrestricted Non Preserved**

**Members Balance**

01/07/2019		Opening balance - Unres Non Pres	1,107,490.59	1,107,490.59
01/07/2019	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free	4,759.12	4,759.12
01/07/2019	501/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(75,759.12)	(75,759.12)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(97,000.00)	(97,000.00)
01/07/2019	501/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	71,000.00	71,000.00

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<b>Total Amount - Unres Non Pres (Weighted)</b>				<b>1,010,490.59</b>
30/06/2020	501/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	15,139.34	
<b>Closing Balance - Unrestricted Non Pres</b>			<b>1,025,629.93</b>	

**Smith, Suzanne**  
**Preserved**

Members Balance

01/07/2019		Opening balance - Preserved	606,136.98	606,136.98
01/07/2019	502/001	Opening Balance - Preserved/Taxable	36,803.59	36,803.59
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	(41,805.64)	(41,805.64)
01/07/2019	502/053	Income Tax - Preserved/Taxable	5,002.05	5,002.05
<b>Total Amount - Preserved (Weighted)</b>				<b>606,136.98</b>

Member Allocations

30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	9,081.24	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(7,101.30)	
<b>Closing Balance - Preserved</b>			<b>608,116.92</b>	

**BAS Instalment Income Reconciliation (Label T1)**

30/06/2020		Capital Gains		61,112.00
30/06/2020		Gross Interest		2,445.00
30/06/2020		Dividends		49,548.00
30/06/2020		Gross Foreign Income		3,916.00
30/06/2020		Trust Distributions		12,468.00
<b>Total Amount</b>				<b>129,489.00</b>

**MCS Reconciliation**