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# **Solstar Superannuation Fund The**

## **Reports**

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# Solstar Superannuation Fund The

## Trustee Declaration

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In the opinion of the Trustees of the Solstar Superannuation Fund The.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of Solstar Investments Pty Ltd by:

..... Dated: ...../...../.....  
**Sabine Kaldor**  
Director: Solstar Investments Pty Ltd

..... Dated: ...../...../.....  
**Richard Kaldor**  
Director: Solstar Investments Pty Ltd

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
SOLSTAR INVESTMENTS PTY LTD ATF  
SOLSTAR SUPERANNUATION FUND THE  
HELD ON ...../...../..... AT  
THE ROGERS GROUP LEVEL 10 133 CASTLEREAGH STREET, SYDNEY NSW**

**PRESENT**

Sabine Kaldor

Richard Kaldor

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF  
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

<b>Member Name/Contribution type</b>	<b>Amount</b>
<i>Mr Richard Kaldor</i>	
Member	27,500.00
<i>Mrs Sabine Kaldor</i>	
Member	27,500.00

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits and received advice that the transfer is in accordance with the deed and the superannuation laws. As such the trustee has resolved to allow the payment of the following benefits on behalf of the members:

<b>Member Name/Payment Type</b>	<b>Amount</b>
<i>Mr Richard Kaldor</i>	
Pension	100,000.00
<i>Mrs Sabine Kaldor</i>	
Lump Sum	32,100.00
Pension	17,900.00

**ACCEPTANCE OF  
ROLLOVERS:**

The trustee has ensured that any rollovers made to the fund meet the requirements of the fund's deed and do not breach the superannuation laws in relation to:

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are in accordance with the trust deed and the rules of the fund and the superannuation laws. As such the trustee has resolved to accept the following rollovers on behalf of the members:

<b>Member Name/Payee Name</b>	<b>Amount</b>
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**PURCHASE OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>Carnegie Clean Energy Limited</i>			
21 Jun 2023	0.0010	1,131,322.00	1,151.30
22 Jun 2023	0.0010	885,500.00	885.50
23 Jun 2023	0.0010	983,178.00	983.18
<i>Redflow Limited</i>			
08 Sep 2022	0.0430	319,448.00	13,736.26
<i>Redflow Limited - Ordinary Fully Paid Deferred</i>			
30 Jun 2023	0.0000	70,535.00	0.00
<i>Telstra Corporation Limited.</i>			
23 Sep 2022	3.9715	297.00	1,179.54
31 Mar 2023	4.1143	293.00	1,205.49

**DISPOSAL OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
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**PROPERTY VALUATIONS:**

In respect of the year ending 30 June 2023, it was resolved that the trustees revalue the properties set out below in respect of the effective dates specified.

Giving consideration to the fund's circumstances and the value of the fund's assets that property represents, the trustees have obtained property valuations from the sources listed below.

The trustees have reviewed the content and assumptions within and believe the valuations supplied fairly represent the value and attributes of the properties held.

The trustees resolved to accept the valuations obtained on the basis that the valuations are based on objective and supportable data; are representative of the assets owned by the fund; and are indicative of market conditions as at the effective dates.

After consideration from the trustees, it was also resolved to carry forward valuations from prior years where appropriate. The trustees are of the opinion that the valuations continue to be relevant and appropriate and have been obtained within a suitable time frame to still be applied.

**Address:**

<b>Valuation</b>	<b>Effective Date</b>	<b>Valuation Date</b>	<b>Type</b>	<b>Source</b>
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**ALLOCATION OF NET  
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Richard Kaldor</i>				
Accumulation	(12,944.73)	873.31	4,125.00	0.00
New Pension Account	(49,340.78)	3,874.85	0.00	0.00
<i>Mrs Sabine Kaldor</i>				
Accumulation	(1,178.41)	379.14	4,125.00	0.00
New Pension Account	(53,260.33)	0.00	0.00	0.00

**REPORTING ENTITY  
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND  
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT  
STRATEGY:**

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER  
STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 120 of the SISA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Anthony Boys  
of

Super Audits  
Box 3376  
Rundle Mall, SA 2000

act as the auditor of the fund for the next financial year.

**TAX AGENT:**

It was resolved that

Mrs Catriona Rogers  
of  
CATRIONA ROGERS & CO  
Level 10  
133 Castlereagh Street  
Sydney, NSW 2000

act as the tax agent of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

..... Dated: ...../...../.....  
Richard Kaldor  
Chairperson

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
SOLSTAR INVESTMENTS PTY LTD ATF  
SOLSTAR SUPERANNUATION FUND THE  
HELD ON ...../...../..... AT  
THE ROGERS GROUP LEVEL 10 133 CASTLEREAGH STREET, SYDNEY NSW**

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**PRESENT:**

Sabine Kaldor  
Richard Kaldor

**REPORTS AND STATEMENTS:**

The Statement of Financial Position, Operating Statement and Notes thereto, Trustee's Declaration, Auditor's Report, Member Statements and Self Managed Superannuation Fund Annual Return for the period ended 30 June 2023 were tabled.

It was resolved that:

- (a) The Statement of Financial Position, Operating Statement and Notes thereto, Auditor's Report and Member Statements be adopted by the Trustee and the Trustee be authorised to sign the Trustee Declaration,
- (b) The Self Managed Superannuation Fund Annual Return be adopted and signed by a representative of the trustee, and
- (c) The Trustee's Declaration be adopted and signed by the trustee.

**CLOSURE:**

There being no further business the meeting was closed.

..... Dated: ...../...../.....  
Richard Kaldor  
Chairperson



**Solstar Superannuation Fund The**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	43,500.00	47,000.00
Shares in Listed Companies	6B	261,753.34	273,205.56
Shares in Listed Companies - Foreign	6C	-	551.09
Shares in Unlisted Companies	6D	108,836.30	175,096.04
Units In Unlisted Unit Trusts	6E	674,003.95	785,750.48
Other Assets			
Cash At Bank		302,266.71	295,917.29
Receivables		7,168.41	15,268.10
Current Tax Assets		21,087.12	54,978.82
<b>Total Assets</b>		<b>1,418,615.83</b>	<b>1,647,767.38</b>
<b>Liabilities</b>			
Other Taxes Payable		-	4,050.00
<b>Total Liabilities</b>		<b>-</b>	<b>4,050.00</b>
<b>Net Assets Available to Pay Benefits</b>		<b>1,418,615.83</b>	<b>1,643,717.38</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Richard Kaldor		734,292.91	877,951.58
Mrs Sabine Kaldor		684,322.92	765,765.80
<b>Total Liability for Accrued Benefits</b>		<b>1,418,615.83</b>	<b>1,643,717.38</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Solstar Superannuation Fund The**  
**Operating Statement**  
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
Member Receipts			
Contributions			
Member		55,000.00	55,000.00
Investment Income			
Distributions	7A	67,878.93	360,201.54
Dividends	7B	9,625.35	7,307.36
Interest	7C	2,241.09	49.35
Other Income		276.46	-
		<b>135,021.83</b>	<b>422,558.25</b>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		32,100.00	271,436.30
Pensions Paid		117,900.00	60,000.00
Other Expenses			
Accountancy Fee		4,400.00	12,045.00
Auditor Fee		275.00	275.00
Fund Administration Fee		275.00	275.00
General Expense		5.42	-
Non-Deductible Expense		-	3.42
Regulatory Fees		60.00	56.00
SMSF Supervisory Levy		518.00	259.00
Investment Losses			
Decrease in Market Value	8A	191,212.66	178,929.80
		<b>346,746.08</b>	<b>523,279.52</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(211,724.25)</b>	<b>(100,721.27)</b>
<b>Income Tax</b>			
Income Tax Expense		9,246.30	8,064.75
Prior Years Under Provision for Income Tax		4,131.00	-
		<b>13,377.30</b>	<b>8,064.75</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(225,101.55)</b>	<b>(108,786.02)</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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**Solstar Superannuation Fund The**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

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**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Solstar Superannuation Fund The

## Notes to the Financial Statements

### As at 30 June 2023

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

# Solstar Superannuation Fund The

## Notes to the Financial Statements

### As at 30 June 2023

The financial report was authorised for issue on 31 October 2023 by the directors of the trustee company.

#### Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
<b>Liability for Accrued Benefits at beginning of period</b>	1,643,717.38	1,752,503.40
Benefits Accrued during the period	(75,101.55)	222,650.28
Benefits Paid during the period	(150,000.00)	(331,436.30)
<b>Liability for Accrued Benefits at end of period</b>	<b>1,418,615.83</b>	<b>1,643,717.38</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

#### Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
<b>Vested Benefits at beginning of period</b>	1,643,717.38	1,752,503.40
Benefits Accrued during the period	(75,101.55)	222,650.28
Benefits Paid during the period	(150,000.00)	(331,436.30)
<b>Vested Benefits at end of period</b>	<b>1,418,615.83</b>	<b>1,643,717.38</b>

#### Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

#### Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

#### Note 6A – Managed Investments

	Current	Previous
At market value:		
Centuria 8 Central Avenue Fund No 2	43,500.00	47,000.00
	<b>43,500.00</b>	<b>47,000.00</b>

**Solstar Superannuation Fund The**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6B – Shares in Listed Companies**

	Current	Previous
At market value:		
1414 Degrees Limited	2,400.00	3,750.00
9 Spokes International Limited	700.00	280.00
Aurelia Metals	14,787.74	40,547.04
Carnegie Clean Energy Limited	5,352.77	2,352.77
Csr Limited	23,355.00	18,270.00
Enapter AG INH O.N : DE (EUR)	10,413.16	14,055.74
Evolution Mining Limited	35,085.12	25,932.48
Fat Prophets Global Contrarian Fund Ltd	4,000.00	4,325.00
PowerHouse Energy: GB Listed	830.50	2,867.48
Praemium Limited	30,375.00	20,925.00
Qantas Airways Limited	24,800.00	17,880.00
Redflow Limited	27,508.65	43,650.00
Silver Lake Resources Limited - Ordinary Fully Paid	19,782.50	24,805.00
Telstra Corporation Limited.	62,362.90	53,565.05
	<b>261,753.34</b>	<b>273,205.56</b>

**Note 6C – Shares in Listed Companies - Foreign**

	Current	Previous
At market value:		
Great Panther Silver Ltd	0.00	551.09
	<b>0.00</b>	<b>551.09</b>

**Note 6D – Shares in Unlisted Companies**

	Current	Previous
At market value:		
Sendle LLC	60,227.30	128,400.27
Sendle LLC Preference Shares	48,609.00	46,695.77
	<b>108,836.30</b>	<b>175,096.04</b>

**Note 6E – Units In Unlisted Unit Trusts**

	Current	Previous
At market value:		
Iig K5 Property Trust	331,803.95	357,200.48
IIG Kensington Property Trust	2,200.00	44,550.00
Iig Solar Asset Trust	340,000.00	384,000.00
	<b>674,003.95</b>	<b>785,750.48</b>

**Note 7A – Distributions**

	Current	Previous
Centuria 8 Central Avenue Fund No 2	1,937.40	2,500.01
Iig K5 Property Trust	22,957.59	24,076.32
IIG Kensington Property Trust	42,983.94	333,625.21
	<b>67,878.93</b>	<b>360,201.54</b>

**Note 7B – Dividends**

	Current	Previous
Csr Limited	2,217.85	2,410.72
Evolution Mining Limited	778.28	1,245.26
Fat Prophets Global Contrarian Fund Ltd	0.00	535.72
Praemium Limited	3,214.29	0.00
Telstra Corporation Limited.	3,414.93	3,115.66
	<b>9,625.35</b>	<b>7,307.36</b>



**Solstar Superannuation Fund The**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 7C – Interest**

	Current	Previous
ANZ Bus Online Saver 61919	771.02	38.84
ANZ Bus Cash Mgmt 61628	8.26	9.75
ANZ High Interest Acc #0852	1,461.81	0.11
E*Trade ANZ	0.00	0.65
	<b>2,241.09</b>	<b>49.35</b>

**Note 8A – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Centuria 8 Central Avenue Fund No 2	3,500.00	(2,500.00)
<b>Shares in Listed Companies</b>		
1414 Degrees Limited	1,350.00	1,000.00
9 Spokes International Limited	(420.00)	840.00
Aurelia Metals	25,759.30	24,646.24
Carnegie Clean Energy Limited	19.98	2,352.77
Csr Limited	(5,085.00)	7,650.00
Enapter AG INH O.N : DE (EUR)	3,642.58	1,897.83
Evolution Mining Limited	(9,152.64)	20,567.12
Fat Prophets Global Contrarian Fund Ltd	325.00	2,175.00
PowerHouse Energy: GB Listed	2,036.98	4,411.52
Praemium Limited	(9,450.00)	28,125.00
Qantas Airways Limited	(6,920.00)	760.00
Redflow Limited	29,877.61	19,660.70
Silver Lake Resources Limited - Ordinary Fully Paid	5,022.50	9,225.00
Telstra Corporation Limited.	(6,412.82)	(1,223.15)
<b>Shares in Listed Companies - Foreign</b>		
Great Panther Silver Ltd	551.09	2,012.08
<b>Shares in Unlisted Companies</b>		
Sendle LLC	68,172.97	(412.27)
Sendle LLC Preference Shares	(1,913.23)	1,913.23
<b>Units In Unlisted Unit Trusts</b>		
Iig K5 Property Trust	25,396.53	(10,884.23)
IIG Kensington Property Trust	42,350.00	125,950.00
Iig Solar Asset Trust	22,561.81	(59,237.04)
	<b>191,212.66</b>	<b>178,929.80</b>

# Solstar Superannuation Fund The

## Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Bank</b>								
ANZ Bus Online Saver 61919				3,629.69	3,629.69			0.26%
ANZ Bus Cash Mgmt 61628				6,121.13	6,121.13			0.44%
ANZ High Interest Acc #0852				238,723.08	238,723.08			17.17%
E-Trade ANZ				53,792.81	53,792.81			3.87%
				302,266.71	302,266.71			21.74%
<b>Foreign Investment Assets</b>								
Great Panther Silver Ltd (TSX:GPR)	3,062,000,000	1.2700	0.0000	3,888.75	0.00	(3,888.75)	(100.00)%	- %
				3,888.75	0.00	(3,888.75)	(100.00)%	- %
<b>Listed Securities Market</b>								
1414 Degrees Limited (ASX:14D)	50,000,000,000 ✓	0.2706	0.0480	13,529.95	2,400.00 ✓	(11,129.95)	(82.26)%	0.17%
9 Spokes International Limited (ASX:9SP)	70,000,000,000	0.0599	0.0100	4,189.90	700.00	(3,489.90)	(83.29)%	0.05%
Aurelia Metals (ASX:AMI)	159,008,000,000 ✓	0.2069	0.0930	32,898.87	14,757.74 ✓	(18,111.13)	(55.05)%	1.06%
Carnegie Clean Energy Limited (ASX:CCE)	5,352,769,000,000 ✓	0.0044	0.0010	23,765.39	5,352.77 ✓	(18,412.62)	(77.48)%	0.38%
Csr Limited (ASX:CSR)	4,500,000,000 ✓	4.4878	5.1900	20,194.90	23,355.00 ✓	3,160.10	15.65%	1.68%
Evolution Mining Limited (ASX:EVN)	10,896,000,000 ✓	4.0971	3.2200	44,642.17	35,065.12 ✓	(9,557.05)	(21.41)%	2.52%
Fat Prophets Global Contrarian Fund Ltd (ASX:FPC)	5,000,000,000 ✓	1.3790	0.8000	6,894.95	4,000.00 ✓	(2,894.95)	(41.99)%	0.29%
Enapter AG INH O.N : DE (EUR)	500,000,000 ✓	31.9071	20.8263	15,953.57	10,413.16 ✓	(5,540.41)	(34.73)%	0.75%
PowerHouse Energy: GB Listed	100,000,000,000 ✓	0.0728	0.0083	7,279.00	830.50 ✓	(6,448.50)	(88.59)%	0.06%
Praerium Limited (ASX:PPS)	45,000,000,000 ✓	0.4007	0.6750	18,029.95	30,375.00 ✓	12,345.05	68.47%	2.18%
Qantas Airways Limited (ASX:QAN)	4,000,000,000 ✓	3.1576	6.2000	12,630.59	24,800.00 ✓	12,169.41	96.35%	1.78%
Redflow Limited (ASX:RFK)	141,070,000,000 ✓	0.4627	0.1950	65,274.91	27,508.65 ✓	(37,766.26)	(57.86)%	1.98%
Redflow Limited - Ordinary Fully Paid Deferred (ASX:RFKN)	70,535,000,000 ✓	0.0000	0.0000	0.00	0.00 ✓	0.00	0.00%	- %
Silver Lake Resources Limited - Ordinary Fully Paid (ASX:SLR)	20,500,000,000 ✓	0.3476	0.9650	7,124.90	19,782.50 ✓	12,657.60	177.65%	1.42%
Telstra Corporation Limited. (ASX:TLS)	14,503,000,000 ✓	4.0099	4.3000	58,155.35	62,362.90 ✓	4,207.55	7.24%	4.49%
				330,564.40	261,753.34	(68,811.06)	(20.82)%	18.83%
<b>Managed Funds Market</b>								
Centuria 8 Central Avenue Fund No 2	25,000,000,000 ✓	0.7303	1.7400	18,257.44	43,500.00 ✓	25,242.56	138.25%	3.13%
				18,257.44	43,500.00	25,242.56	138.26%	3.13%



# Solstar Superannuation Fund The

## Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Unlisted Market</b>								
lig K5 Property Trust ✓	329,825.000000 ✓	1.0000	1.0060	329,825.00	331,803.95 ✓	1,978.95	0.60%	23.85%
IIG Kensington Property Trust	550,000.000000	1.0000	0.0040	550,000.00	2,200.00 ✓	(547,800.00)	(98.60)%	0.16%
lig Solar Asset Trust	403,000.000000	0.8482	0.8500	339,268.30	340,000.00 ✓	731.70	0.22%	24.45%
Sendle LLC	19,600.000000	3.0726	3.0728	60,227.30	60,227.30	0.00	0.00%	4.33%
Sendle LLC Preference Shares	7,128.000000	6.8194	6.8194	48,609.00	48,609.00	0.00	0.00%	3.50%
				1,327,929.60	782,840.25	(545,089.35)	(41.05)%	56.30%
				1,982,906.90	1,390,360.30	(592,546.60)	(29.88)%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOR0	Date of Birth:	22 May 1959
Mr Richard Kaldor		Date Joined Fund:	18 May 2011
		Eligible Service Date:	18 May 2011
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts		Your Tax Components	
<b>Withdrawal Benefit as at 1 Jul 2022</b>		Tax Free	411,007.23
Accumulation	168,532.48	Taxable - Taxed	323,285.68
New Pension Account	709,419.10	Taxable - Untaxed	-
<b>Total as at 1 Jul 2022</b>	<b>877,951.58</b>	<b>Your Preservation Components</b>	
<b>Withdrawal Benefit as at 30 Jun 2023</b>		Preserved	734,292.91
Accumulation	178,089.44	Restricted Non Preserved	-
New Pension Account	556,203.47	Unrestricted Non Preserved	-
<b>Total as at 30 Jun 2023</b>	<b>734,292.91</b>	<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

For Enquiries:  
phone 0292327322  
mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOR0	Date of Birth:	22 May 1959
Mr Richard Kaldor		Date Joined Fund:	18 May 2011
Accumulation Account		Eligible Service Date:	18 May 2011
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	18 May 2011

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	168,532.48	Tax Free	66.3871 % 118,228.34
<u>Increases to your account:</u>		Taxable - Taxed	59,861.10
Member Contributions	27,500.00	Taxable - Untaxed	-
<u>Total Increases</u>	27,500.00	<b>Your Preservation Components</b>	
<u>Decreases to your account:</u>		Preserved	178,089.44
Contributions Tax	4,125.00	Restricted Non Preserved	-
Share Of Net Fund Income	12,944.73	Unrestricted Non Preserved	-
Tax on Net Fund Income	873.31	<b>Your Insurance Benefits</b>	
<u>Total Decreases</u>	17,943.04	No insurance details have been recorded	
Withdrawal Benefit as at 30 Jun 2023	178,089.44	<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOR0	Date of Birth:	22 May 1959
Mr Richard Kaldor		Date Joined Fund:	18 May 2011
Pension Account		Eligible Service Date:	18 May 2011
New Pension Account		Tax File Number Held:	Yes
		Account Start Date:	1 July 2020

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	709,419.10	Tax Free	52.6388 % 292,778.89
<u>Decreases to your account:</u>		Taxable - Taxed	263,424.58
Pension Payments	100,000.00	Taxable - Untaxed	-
Share Of Net Fund Income	49,340.78	<b>Your Preservation Components</b>	
Tax on Net Fund Income	3,874.85	Preserved	556,203.47
<u>Total Decreases</u>	153,215.63	Restricted Non Preserved	-
Withdrawal Benefit as at 30 Jun 2023	556,203.47	Unrestricted Non Preserved	-
		<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

For Enquiries:  
phone 0292327322  
mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

## **Trustee**

The Trustee of the Fund is as follows;

Solstar Investments Pty Ltd

The directors of the Trustee company are:

Sabine Kaldor and

Richard Kaldor

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Sabine Kaldor

Director - Solstar Investments Pty Ltd

.....  
Richard Kaldor

Director - Solstar Investments Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**

phone 0292327322

mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOS0	Date of Birth:	15 November 1955
Mrs Sabine Andreina Kaldor		Date Joined Fund:	18 May 2011
		Eligible Service Date:	18 May 2011
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts		Your Tax Components	
<b>Withdrawal Benefit as at 1 Jul 2022</b>		Tax Free	439,392.44
Accumulation	52,120.93	Taxable - Taxed	244,930.48
New Pension Account	713,644.87	Taxable - Untaxed	-
<b>Total as at 1 Jul 2022</b>	<b>765,765.80</b>	<b>Your Preservation Components</b>	
<b>Withdrawal Benefit as at 30 Jun 2023</b>		Preserved	-
Accumulation	41,838.38	Restricted Non Preserved	-
New Pension Account	642,484.54	Unrestricted Non Preserved	684,322.92
<b>Total as at 30 Jun 2023</b>	<b>684,322.92</b>	<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

For Enquiries:  
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mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOS0	Date of Birth:	15 November 1955
Mrs Sabine Andreina Kaldor		Date Joined Fund:	18 May 2011
Accumulation Account		Eligible Service Date:	18 May 2011
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	18 May 2011

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	52,120.93	Tax Free	100.0000 % 41,838.38
<u>Increases to your account:</u>		Taxable - Taxed	-
Member Contributions	27,500.00	Taxable - Untaxed	-
<u>Total Increases</u>	27,500.00	<b>Your Preservation Components</b>	
<u>Decreases to your account:</u>		Preserved	-
Contributions Tax	4,125.00	Restricted Non Preserved	-
Lump Sum Cash Payments	32,100.00	Unrestricted Non Preserved	41,838.38
Share Of Net Fund Income	1,178.41	<b>Your Insurance Benefits</b>	
Tax on Net Fund Income	379.14	No insurance details have been recorded	
<u>Total Decreases</u>	37,782.55	<b>Your Beneficiaries</b>	
Withdrawal Benefit as at 30 Jun 2023	41,838.38	No beneficiary details have been recorded	

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phone 0292327322  
mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

**Solstar Superannuation Fund The**  
(ABN: 75 129 950 497)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	7 Dunbar Street Watsons Bay, NSW 2030
Member	Number: KALDOS0	Date of Birth:	15 November 1955
Mrs Sabine Andreina Kaldor		Date Joined Fund:	18 May 2011
Pension Account		Eligible Service Date:	18 May 2011
New Pension Account		Tax File Number Held:	Yes
		Account Start Date:	1 July 2020

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2022	713,644.87	Tax Free	61.8776 % 397,554.06
<u>Decreases to your account:</u>		Taxable - Taxed	244,930.48
Pension Payments	17,900.00	Taxable - Untaxed	-
Share Of Net Fund Income	53,260.33	Your Preservation Components	
<u>Total Decreases</u>	71,160.33	Preserved	-
Withdrawal Benefit as at 30 Jun 2023	642,484.54	Restricted Non Preserved	-
		Unrestricted Non Preserved	642,484.54
		Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	



## **Trustee**

The Trustee of the Fund is as follows:

Solstar Investments Pty Ltd

The directors of the Trustee company are:

Sabine Kaldor and

Richard Kaldor

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Sabine Kaldor

Director - Solstar Investments Pty Ltd

.....  
Richard Kaldor

Director - Solstar Investments Pty Ltd

Statement Date: 30 June 2023

**For Enquiries:**

phone 0292327322

mail Solstar Superannuation Fund The, The Rogers Group Level 10 133 Castlereagh Street, Sydney NSW 2000

# Self-managed superannuation fund annual return

# 2023

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- 1 The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place ☒ in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
GPO Box 9845  
[insert the name and postcode  
of your capital city]

For example:

**Australian Taxation Office**  
GPO Box 9845  
SYDNEY NSW 2001

## Section A: Fund information

1 **Tax file number (TFN)** 926629151

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- 1 The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 **Name of self-managed superannuation fund (SMSF)**

Solstar Superannuation Fund The

3 **Australian business number (ABN)** (if applicable) 75129950497

4 **Current postal address**

The Rogers Group

Level 10 133 Castlereagh Street

Suburb/town

Sydney

State/territory

NSW

Postcode

2000

5 **Annual return status**

Is this an amendment to the SMSF's 2023 return?

A No ☒ Yes ☐

Is this the first required return for a newly registered SMSF?

B No ☒ Yes ☐

Fund's tax file number (TFN) 926629151

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO BOX 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A**

Day	Month	Year

Was Part A of the audit report qualified?

**B** No ☒ Yes ☐

Was Part B of the audit report qualified?

**C** No ☒ Yes ☐

If Part B of the audit report was qualified, have the reported issues been rectified?

**D** No ☐ Yes ☐**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. ☒ Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN) 928629151

**8 Status of SMSF**

Australian superannuation fund

**A** No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

**C** No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒Yes ☐

If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐Yes ☐**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?



To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

No ☐

Go to Section B: Income.

Yes ☒Exempt current pension income amount **A** \$ 9048.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B** ☐Unsegregated assets method **C** ☒ Was an actuarial certificate obtained? **D** Yes ☒

Did the fund have any other income that was assessable?

**E** Yes ☒

Go to Section B: Income.

No ☐Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN) 926629151

## Section B: Income

- Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

## 11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☒ Yes ☐

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

M No ☐ Yes ☐ Code ☐

Not capital gain A \$ 0.00

Gross rent and other leasing and hiring income B \$ 0.00

Gross interest C \$ 2517.00

Forestry managed investment scheme income X \$ 0.00

Gross foreign income	D1 \$ 0.00	Net foreign income	D \$ 0.00	Loss <input type="checkbox"/>
----------------------	------------	--------------------	-----------	-------------------------------

Australian franking credits from a New Zealand company E \$ 0.00

Transfers from foreign funds F \$ 0.00 Number 

Gross payments where ABN not quoted H \$ 0.00

Gross distribution from partnerships I \$ 0.00 Loss ☐

\*Unfranked dividend amount J \$ 0.00

\*Franked dividend amount K \$ 6737.00

\*Dividend franking credit L \$ 2887.00

\*Gross trust distributions M \$ 8481.00 Code ☐

## Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0.00

plus Assessable personal contributions

R2 \$ 55000.00

plus \*\*No-TFN-quoted contributions

R3 \$ 0.00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ 0.00

Assessable contributions  
(R1 plus R2  
plus R3 less R6)

R \$ 55000.00

## Calculation of non-arm's length income

\*Net non-arm's length private company dividends

U1 \$ 0.00

plus \*Net non-arm's length trust distributions

U2 \$ 0.00

plus \*Net other non-arm's length income

U3 \$ 0.00

\*Other income S \$ 0.00

\*Assessable income due to changed tax status of fund T \$ 0.00

Net non-arm's length income  
(subject to 45% tax rate)  
(U1 plus U2 plus U3)

U \$ 0.00

\*This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) W \$ 75622.00 Loss ☐

Exempt current pension income Y \$ 9048.00

TOTAL ASSESSABLE INCOME (W less Y) V \$ 66574.00 Loss ☐

Fund's tax file number (TFN) 926629151

## Section C: Deductions and non-deductible expenses

## 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ 0.00	A2 \$ 0.00	
Interest expenses overseas	B1 \$ 0.00	B2 \$ 0.00	
Capital works expenditure	D1 \$ 0.00	D2 \$ 0.00	
Decline in value of depreciating assets	E1 \$ 0.00	E2 \$ 0.00	
Insurance premiums – members	F1 \$ 0.00	F2 \$ 0.00	
SMSF auditor fee	H1 \$ 242.00	H2 \$ 32.00	
Investment expenses	I1 \$ 0.00	I2 \$ 0.00	
Management and administration expenses	J1 \$ 4168.00	J2 \$ 566.00	
Forestry managed investment scheme expense	U1 \$ 0.00	U2 \$ 0.00	
Other amounts	L1 \$ 522.00	L2 \$ 0.00	
Tax losses deducted	M1 \$ 0.00		

Code

☐

Code

☐

## TOTAL DEDUCTIONS

N \$ 4932.00

(Total A1 to M1)

## TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ 598.00

(Total A2 to L2)

## \*TAXABLE INCOME OR LOSS

O \$ 61642.00

Loss

☐(TOTAL ASSESSABLE INCOME less  
TOTAL DEDUCTIONS)

## TOTAL SMSF EXPENSES

Z \$ 5530.00

(N plus Y)

\*This is a mandatory label.

Fund's tax file number (TFN) 926629151

**Section D: Income tax calculation statement****\*Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

**13 Calculation statement**

Please refer to the  
Self-managed superannuation  
fund annual return instructions  
2023 on how to complete the  
calculation statement.

\*Taxable income **A** \$ 61642.00

(an amount must be included even if it is zero)

\*Tax on taxable income **T1** \$ 9246.30

(an amount must be included even if it is zero)

\*Tax on no-TFN-quoted contributions **J** \$ 0

(an amount must be included even if it is zero)

Gross tax **B** \$ 9246.30

(T1 plus J)

Foreign income tax offset  
**C1** \$ 0Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 0

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 9246.30

(B less C – cannot be less than zero)

Early stage venture capital limited  
partnership tax offset  
**D1** \$ 0Early stage venture capital limited partnership  
tax offset carried forward from previous year  
**D2** \$ 0Early stage investor tax offset  
**D3** \$ 0Early stage investor tax offset  
carried forward from previous year  
**D4** \$ 0

Non-refundable carry forward tax offsets

**D** \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 9246.30

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ 2887.60No-TFN tax offset  
**E2** \$National rental affordability scheme tax offset  
**E3** \$Exploration credit tax offset  
**E4** \$

Refundable tax offsets

**E** \$ 2887.60

(E1 plus E2 plus E3 plus E4)

\*TAX PAYABLE **T5** \$ 6358.70

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0



Fund's tax file number (TFN) 926629151

Credit for tax withheld – foreign  
resident withholding (excluding capital  
gains)

H2 \$ 0

Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)

H3 \$ 0

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 \$ 0

(H2 plus H3 plus H5 plus H6 plus H8)

\*Tax offset refunds  
(Remainder of refundable tax offsets)

I \$ 0

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

PAYG instalments raised

K \$ 8262

Supervisory levy

L \$ 259

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 \$ -1644.30

(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**

**i** If total loss is greater than \$100,000,  
complete and attach a *Losses*  
*schedule 2023*.

Tax losses carried forward  
to later income years

U \$ 0 -00

Net capital losses carried  
forward to later income years

V \$ 0 -00



Fund's tax file number (TFN) 926629151

## Section F: Member information

## MEMBER 1

Title: MR

Family name

Kaldor

First given name

Richard

Other given names

Member's TFN

See the Privacy note in the Declaration. 331791330

Date of birth 22/05/1959

## Contributions

OPENING ACCOUNT BALANCE \$ 877951.58

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 27500

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds  
and previously non-complying funds

T \$ 0

Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 27500

(Sum of labels A to M)

## Other transactions

Accumulation phase account balance

S1 \$ 734292.91

Retirement phase account balance  
- Non CDBIS

S2 \$ 0

Retirement phase account balance  
- CDBIS

S3 \$ 0

Allocated earnings  
or losses

O \$ 71158.67

Inward  
rollovers and  
transfers

P \$ 0

Outward  
rollovers and  
transfers

Q \$ 0

Lump Sum  
payments

R1 \$

Income  
stream  
payments

R2 \$ 100000

Loss

L

Code

Code

Code

O

1 TRIS Count

CLOSING ACCOUNT BALANCE \$ \$ 734292.91

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse  
borrowing arrangement amount Y \$

Fund's tax file number (TFN) 926629151

## MEMBER 2

Title: MRS

Family name

Kaldor

First given name

Sabine

Other given names

Andreina

Member's TFN

See the Privacy note in the Declaration. 848086205

Date of birth 15/11/1955

## Contributions

OPENING ACCOUNT BALANCE \$ 765765.80

1 Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 27500

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds  
and previously non-complying funds

T \$ 0

Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 27500

(Sum of labels A to M)

## Other transactions

Allocated earnings  
or losses

O \$ 58942.88

Loss  
LInward  
rollovers and  
transfers

P \$ 0

Outward  
rollovers and  
transfers

Q \$ 0

Lump Sum  
payments

R1 \$ 32100

Code  
MIncome  
stream  
payments

R2 \$ 17900

Code  
MAccumulation phase account balance  
S1 \$ 41838.38Retirement phase account balance  
- Non CDBIS  
S2 \$ 642484.54Retirement phase account balance  
- CDBIS  
S3 \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE \$ \$ 684322.92

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse  
borrowing arrangement amount Y \$

Fund's tax file number (TFN) 926629151

## Section H: Assets and liabilities

## 15 ASSETS

## 15a Australian managed investments

Listed trusts **A** \$ 0.00Unlisted trusts **B** \$ 717503.00Insurance policy **C** \$ 0.00Other managed investments **D** \$ 0.00

## 15b Australian direct investments

## Limited recourse borrowing arrangements

Australian residential real property

**J1** \$ 0.00

Australian non-residential real property

**J2** \$ 0.00

Overseas real property

**J3** \$ 0.00

Australian shares

**J4** \$ 0.00

Overseas shares

**J5** \$ 0.00

Other

**J6** \$ 0.00

Property count

**J7** 0Cash and term deposits **E** \$ 302266.00Debt securities **F** \$ 0.00Loans **G** \$ 0.00Listed shares **H** \$ 261753.00Unlisted shares **I** \$ 108836.00Limited recourse borrowing arrangements **J** \$ 0.00Non-residential real property **K** \$ 0.00Residential real property **L** \$ 0.00Collectables and personal use assets **M** \$ 0.00Other assets **O** \$ 28257.00

## 15c Other investments

Crypto-Currency **N** \$ 0.00

## 15d Overseas direct investments

Overseas shares **P** \$ 0.00Overseas non-residential real property **Q** \$ 0.00Overseas residential real property **R** \$ 0.00Overseas managed investments **S** \$ 0.00Other overseas assets **T** \$ 0.00
**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 1418615.00  
 (Sum of labels A to T)

## 15e In-house assets

 Did the fund have a loan to, lease to  
 or investment in, related parties  
 (known as in-house assets)  
 at the end of the income year?

**A** No ☒ Yes ☐

\$ 0.00

Fund's tax file number (TFN) 926629151

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No ☐ Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No ☐ Yes ☐**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements

V1 \$  -00

Permissible temporary borrowings

V2 \$  -00

Other borrowings

V3 \$  -00Borrowings V \$  0 -00

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W \$  1418615 -00

Reserve accounts

X \$  0 -00

Other liabilities

Y \$  0 -00TOTAL LIABILITIES Z \$  1418615 -00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains H \$  -00Total TOFA losses I \$  -00**Section J: Other information****Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2022–23 income year, write 2023).

A 

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the *Family trust election, revocation or variation 2023*.

B **Interposed entity election status**


If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election.

C 

If revoking an interposed entity election, print R, and complete and attach the *Interposed entity election or revocation 2023*.

D

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date  Day  /  Month  /  Year

**Preferred trustee or director contact details:**

Title:  MRS

Family name

Kaldor

First given name

Sabine

Other given names

Andreina

Phone number

Email address

Non-individual trustee name (if applicable)

Solstar Investments Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  Day  /  Month  /  Year

**Tax agent's contact details**

Title:  MRS

Family name

Rogers

First given name

Catriona

Other given names

Tax agent's practice

CATRIONA ROGERS & CO

Tax agent's phone number

02  92677655

Reference number

SOLS010

Tax agent number

64941004



# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

### Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

**Tax file number**

926629151

**Fund name**

Solstar Superannuation Fund The

**Year of return**

2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

**Signature of trustee or director**

**Date**

## Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

### Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

**Agent's reference number**

64941004

**Account name**

I authorise the refund to be deposited directly to the specified account.

**Signature of trustee or director**

**Date**

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**

**Date**

**Agent's contact name**

MRS Catriona Rogers

**Agent's phone**

02 92677655

**Agent's reference**

64941004

**Client's reference**

SOLS010

# Capital gains tax (CGT) schedule **2023**

## When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)** 926629151

- ① We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

**Australian business number (ABN)** 75129950497

## Taxpayer's name

Solstar Superannuation Fund The

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange <b>A</b>	\$ 0.00	<b>K</b> \$ 0.00
Other shares <b>B</b>	\$ 0.00	<b>L</b> \$ 0.00
Units in unit trusts listed on an Australian securities exchange <b>C</b>	\$ 0.00	<b>M</b> \$ 0.00
Other units <b>D</b>	\$ 0.00	<b>N</b> \$ 0.00
Real estate situated in Australia <b>E</b>	\$ 0.00	<b>O</b> \$ 0.00
Other real estate <b>F</b>	\$ 0.00	<b>P</b> \$ 0.00
Amount of capital gains from a trust (including a managed fund) <b>G</b>	\$ 0.00	
Collectables <b>H</b>	\$ 0.00	<b>Q</b> \$ 0.00
Other CGT assets and any other CGT events <b>I</b>	\$ 0.00	<b>R</b> \$ 0.00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds <b>S</b>	\$ 0.00	
<b>Total current year capital gains</b> <b>J</b>	\$ 0.00	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A** – **Total current year capital losses**.

Fund's tax file number (TFN) 926629151

**2 Capital losses**Total current year capital losses **A** \$ 0.00Total current year capital losses applied **B** \$ 0.00Total prior year net capital losses applied **C** \$ 0.00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ 0.00Total capital losses applied **E** \$ 0.00

Add amounts at B, C and D.

**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ 0.00Other net capital losses carried forward to later income years **B** \$ 0.00Add amounts at A and B and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ 0.00**5 CGT concessions for small business**Small business active asset reduction **A** \$ 0.00Small business retirement exemption **B** \$ 0.00Small business rollover **C** \$ 0.00Total small business concessions applied **D** \$ 0.00**6 Net capital gain**Net capital gain **A** \$ 0.001J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at A to label **A – Net**  
**capital gain** on your tax return.



Fund's tax file number (TFN) 926629151

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer ☐ Yes, as a seller ☐ No ☐  
 (Print ☒ in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$  .00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  .00 /  <sup>LOSS</sup>

**! Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  .00 /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  .00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$  .00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$  .00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$  .00

Capital gains disregarded by a demerging entity **E** \$  .00