

Realised Capital Gains

For the period 1 July 2024 to 30 June 2025

John Smith
Account ID: 123 456 789

Quantity/Description	Accounting Treatment			Taxation Treatment						
	Proceeds	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
				Adjusted	Reduced	Discounted	Other	Deferred	Capital Loss	
Listed Securities Market										
iShares Global 100 ETF (IOO)										
22/03/2023	Sale	13	\$1,316.15	\$960.31	\$355.84	\$960.31	\$355.84			
31/10/2019	Purchase	13	\$1,316.15	\$960.31	\$355.84	\$960.31	\$355.84			
30/06/2023	Distribution	0	\$0.00	\$0.00	\$0.00		\$98.42			
		13	\$1,316.15	\$960.31	\$355.84	\$960.31	\$454.26			
iShares MSCI Emerging Markets (IEM)										
19/07/2022	Sale	27	\$1,535.22	\$1,695.06	(\$159.84)	\$1,695.06	\$0.00			\$159.84
28/10/2019	Purchase	27	\$1,535.22	\$1,695.06	(\$159.84)	\$1,695.06				\$159.84
30/06/2023	Distribution	0	\$0.00	\$0.00	\$0.00		\$23.99			
		27	\$1,535.22	\$1,695.06	(\$159.84)	\$1,695.06	\$23.99			\$159.84
Global X Physical Gold (GOLD)										
22/03/2023	Sale	85	\$2,294.92	\$1,765.28	\$529.64	\$1,765.28	\$529.64			
28/10/2019	Purchase	85	\$2,294.92	\$1,765.28	\$529.64	\$1,765.28	\$529.64			
		85	\$2,294.92	\$1,765.28	\$529.64	\$1,765.28	\$529.64			

Quantity/Description	Accounting Treatment			Taxation Treatment						
	Proceeds	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
				Adjusted	Reduced	Discounted	Other	Deferred	Capital Loss	
Global gold miners (GDX)										
06/01/2023	Sale	41	\$1,894.20	\$1,887.23	\$6.97	\$1,888.70		\$5.50		
30/11/2020	Purchase	41	\$1,894.20	\$1,887.23	\$6.97	\$1,888.70		\$5.50		
		41	\$1,894.20	\$1,887.23	\$6.97	\$1,888.70		\$5.50		
iShares MSCI Japan ETF (IJP)										
22/03/2023	Sale	160	\$13,577.60	\$14,522.16	(\$944.56)	\$1,885.20	\$12,636.96	\$0.00	\$151.44	\$1,096.00
05/10/2021	Purchase	124	\$10,522.64	\$11,606.40	(\$1,083.76)		\$11,606.40			\$1,083.76
02/03/2022	Purchase	12	\$1,018.32	\$1,030.56	(\$12.24)		\$1,030.56			\$12.24
21/04/2022	Purchase	24	\$2,036.64	\$1,885.20	\$151.44	\$1,885.20			\$151.44	
		160	\$13,577.60	\$14,522.16	(\$944.56)	\$1,885.20	\$12,636.96	\$0.00	\$151.44	\$1,096.00
Listed Securities Market Total			\$20,618.09	\$20,830.04	(\$211.95)	\$6,499.49	\$14,332.02	\$1,013.39	\$151.44	\$1,255.84

Capital Gains Tax Return Summary

Current Year Capital Gains	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Shares & Units - Listed Shares	\$529.00	\$0.00	\$0.00	\$529.00	\$0.00
Shares & Units - Listed Trusts	\$361.00	\$151.00	\$0.00	\$512.00	\$1,255.00
Distributed Capital Gains from Trusts	\$122.00	\$0.00	\$0.00	\$122.00	\$0.00
	\$1,012.00	\$151.00	\$0.00	\$1,163.00	\$1,255.00
Capital Losses Applied					
Current Year	\$1,012.00	\$151.00	\$0.00	\$1,255.00	
Prior Years	\$0.00	\$0.00	\$0.00	\$0.00	
	\$1,012.00	\$151.00	\$0.00	\$1,255.00	
Net Capital Gains					
Net Gain After Applying Losses	\$0.00	\$0.00	\$0.00	\$0.00	
Discount Applicable	\$0.00				
Net Gain After Applying Discount	\$0.00	\$0.00	\$0.00	\$0.00	