
**Dang Minh Consultant & Investment
(DMC) Pty Ltd**

ABN: 89159322737

**FINANCIAL REPORT
FOR THE PERIOD ENDED 30 June 2022**

Tran Accountant

35 Inala Ave
INALA QLD 4077
Phone: 07 38798157 Fax: 07 38791820
Email: tranaccountant@tpg.com.au

Tran

Compilation Report

For the year ended 30 June 2022

We have compiled the accompanying special purpose financial statements of Dang Minh Consultant & Investment (DMC) Pty Ltd, which comprise the statement of financial position as at 30 June 2022, the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Directors of Dang Minh Consultant & Investment (DMC) Pty Ltd

The directors of Dang Minh Consultant & Investment (DMC) Pty Ltd are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the directors of Dang Minh Consultant & Investment (DMC) Pty Ltd, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the directors of Dang Minh Consultant & Investment (DMC) Pty Ltd. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Tran Accountant

04 April 2023

Directors' Declaration

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. the financial statements and notes present fairly the company's financial position as at 30 June 2022 and its performance for the reporting period ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. in the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.


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Dang Khoa Nguyen

Trading Profit and Loss Statement

For the year ended 30 June 2022

	This Year	This Year	Last Year
SALES			
Sales	96,089.30		141,445.22
TOTAL SALES		96,089.30	141,445.22
COST OF GOODS SOLD			
Opening Inventories	51,500.00		45,500.00
Purchases	6,036.65		15,028.44
Closing Inventories	(50,000.00)		(51,500.00)
TOTAL COST OF GOODS SOLD		(7,536.65)	(9,028.44)
GROSS PROFIT		88,552.65	132,416.78
OVERHEAD EXPENSES			
Accountancy	2,900.00		1,400.00
Advertising	790.91		272.73
Bank Charges	660.15		453.91
Depreciation	0.00		851.61
Electricity	1,558.93		1,570.41
Insurances	1,352.73		1,441.70
Legal Expenses	1,343.35		511.81
Licences and Permits	0.00		8.18
Fuel Oil and Maintenance	2,937.51		2,894.53
Registration and Insurance	1,473.63		1,997.32
Depreciation	0.00		3,912.00
Marketing Expenses	0.00		225.90
Office Expenses	38.23		170.76
Rates and Taxes	1,217.98		3,943.28
Rent	22,546.77		10,000.00
Water Supply	647.49		1,517.02
Repairs and Maintenance	121.43		449.48
Superannuation	7,654.00		10,080.61
Sundry Expenses	18.18		0.00
Telephone	1,746.72		2,465.29
Travel and Accommodation	0.00		150.33
Wages	41,268.00		91,333.00
Workcover	0.00		505.59
TOTAL OVERHEAD EXPENSES		(88,276.01)	(136,155.46)
OTHER INCOME			
Subsidies - Job Keeper Payments	0.00		4,500.00
Subsidies - Cash Flow Boost (Tax Exempt)	0.00		23,600.00
Car Fringe Benefit Contribution	308.77		627.32
TOTAL OTHER INCOME		308.77	28,727.32
PROFIT BEFORE INCOME TAX		585.41	24,988.64
Income Tax Expense		(146.25)	(361.14)
PROFIT AFTER INCOME TAX		<u>439.16</u>	<u>24,627.50</u>



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

Balance Sheet

As at 30 June 2022

	This Year	Last Year
ASSETS		
CURRENT ASSETS		
Bank Account 1 - 10637628	10,606.66	1,348.11
Trading Stock on Hand	50,000.00	51,500.00
TOTAL CURRENT ASSETS	60,606.66	52,848.11
NON-CURRENT ASSETS		
Plant and Equipment	7,970.75	7,970.75
Less Accumulated Depreciation	(7,970.75)	(7,970.75)
Fixtures and Fittings	5,346.61	5,346.61
Less Accumulated Depreciation	(5,346.61)	(5,346.61)
Motor Vehicles	7,500.00	7,500.00
Less Accumulated Depreciation	(7,500.00)	(7,500.00)
TOTAL ASSETS	60,606.66	52,848.11
LIABILITIES		
CURRENT LIABILITIES		
PAYG Withholding Tax Payable	356.00	1,716.00
GST Payable	813.00	5,311.09
Provision for Income Tax	(339.72)	(2,284.83)
Loans - Shareholders	21,355.56	10,123.19
TOTAL CURRENT LIABILITIES	22,184.84	14,865.45
TOTAL LIABILITIES	22,184.84	14,865.45
NET ASSETS	38,421.82	37,982.66
EQUITY		
Issued and Paid Up Capital 1	1.00	1.00
Retained Earnings	38,420.82	37,981.66
TOTAL EQUITY	38,421.82	37,982.66

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report.

Note : Summary of Significant Accounting Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

a. **Income Tax**

The income tax expense (revenue) for the year comprises current income tax expense (income). The company does not apply deferred tax.

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

b. **Inventories**

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in, first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

c. **Property, Plant and Equipment**

Property, plant and equipment are carried at cost, independent or directors' valuation. All assets, excluding freehold land and buildings, are depreciated over their useful lives to the company.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

d. **Intangibles**

Goodwill

Goodwill is recorded at the amount by which the purchase price for a business combination exceeds the fair value attributed to the interest in the net fair value of identifiable assets, liabilities and contingent liabilities acquired at date of acquisition.

Gains and losses on the disposal of a business include the carrying amount of goodwill relating to the business sold.

e. **Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

f. **Provisions**

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

Note : Summary of Significant Accounting Policies

g. **Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

h. **Revenue and Other Income**

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

i. **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

PART A

Electronic lodgment declaration (Form C)

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

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

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 Year

Name of company

Total income or loss	\$ <input type="text" value="96398"/>	Total deductions	\$ <input type="text" value="95813"/>	Taxable income or loss	\$ <input type="text" value="585"/>
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I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

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:

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of public officer

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 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

BSB Account number

Account name

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

Signature

Date

Tax agent's certificate (shared facilities only)

I declare that:

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

Agent's signature

Date

04/04/2023

Client reference

DAN00027

Contact name

Hung Tran

Agent's phone number

07

38798157

Agent's reference number

75450008



Company tax return 2022

RN 100017591EC

Day Month Year to Day Month Year

Or specify period if part year or approved substitute period.

Signature *[Handwritten Signature]*

Notes to help you prepare this tax return are in the *Company tax return instructions 2022* (the instructions), available from the ATO.

Company information

Tax file number (TFN)

Name of company

Dang Minh Consultant & Investment
(DMC) Pty Ltd

Australian business number (ABN)

Previous name of company

If the company name has changed, print the previous name **exactly** as shown on the last tax return lodged and show Australian company number (ACN) or Australian registered body number (ARBN).

ACN or ARBN

Current postal address

If the address has not changed, print it **exactly** as shown on the last tax return lodged.

~~PO BOX 3188~~
Suburb/town ~~DARRA~~ State/territory ~~QLD~~ Postcode ~~4076~~

Postal address on previous tax return

If the address has changed, print the previous address **exactly** as shown on the last tax return lodged.

Suburb/town State/territory Postcode

Business address of main business

~~Unit 5~~ ~~345 Archerfield Rd~~ ~~RICHLANDS~~ ~~QLD~~ ~~4077~~
~~7 KILARNEY AVE DARRA QLD 4076~~

Final tax return

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number (must be six digits) Account number

Account name

1 Ultimate holding company name and ABN or country code

ABN OR Country code

Immediate holding company name and ABN

ABN

2 Description of main business activity

Industry code **B** Percentage of foreign shareholding **A** %

3 Status of company - print X in all applicable boxes.

Your selections at this question may determine how the tax law applies to you. See **3 Status of company** in the instructions for more information about company status.

Resident **C1** Non-resident no permanent estab. **C2** Non-resident with permanent estab. **C3**

Cooperative **D1** Non-profit **D3** Strata title **D4** Pooled development fund **D5**

Limited partnership **D6** Corporate unit trust **D7** Public trading trust **D8** Private **D9**

Public **D10**

Multiple business **E1** Ceased business **E2** Commenced business **E3**

Small business entity **F1** Base rate entity **F2**

Significant global entity **G1** Country by country reporting entity **G2**

Consolidated head company **Z1** Consolidated subsidiary member **Z2**

4 Interposed entity election status

If the company has an existing election, write the earliest income year specified.
If the company is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election.

L

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2022*.

5 Country by country reporting entity

If, at question 3 label **G2**, you indicated that you are a Country by country reporting entity.

Have you lodged a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgement of the statement with ASIC)?

A Print **Y** for yes or **N** for no.

Will you be lodging a general purpose financial statement with ASIC in relation to this income year (before the due date for lodgement of the statement with ASIC)?

B Print **Y** for yes or **N** for no.

Company ABN

89159322737

Information statement - To be completed by all companies**6 Calculation of total profit or loss****Income**

Gross payments subject to foreign resident withholding (excluding capital gains)	B	<input type="text"/>	00	
Gross payments where ABN not quoted	A	<input type="text"/>	00	
Other sales of goods and services	C	<input type="text" value="96089"/>	00	
Gross distribution from partnerships	D	<input type="text"/>	00	<input type="text"/>
Gross distribution from trusts	E	<input type="text"/>	00	<input type="text"/>
Forestry managed investment scheme income	X	<input type="text"/>	00	
Gross interest	F	<input type="text"/>	00	
Gross rent and other leasing and hiring income	G	<input type="text"/>	00	
Total dividends	H	<input type="text"/>	00	
Fringe benefit employee contributions	I	<input type="text" value="309"/>	00	
Assessable government industry payments	Q	<input type="text"/>	00	<input type="text"/>
Unrealised gains on revaluation of assets to fair value	J	<input type="text"/>	00	
Other gross income	R	<input type="text"/>	00	<input type="text"/>
Total income	S	<input type="text" value="96398"/>	00	<input type="text"/>



6 Calculation of total profit or loss - continued

Expenses

Foreign resident withholding expenses (excluding capital gains)	B	<input type="text"/>	<input type="checkbox"/>
Cost of sales	A	<input type="text" value="7537"/>	<input type="checkbox"/>
Contractor, sub-contractor and commission expenses	C	<input type="text"/>	<input type="checkbox"/>
Superannuation expenses	D	<input type="text" value="7654"/>	<input type="checkbox"/>
Bad debts	E	<input type="text"/>	<input type="checkbox"/>
Lease expenses within Australia	F	<input type="text"/>	<input type="checkbox"/>
Lease expenses overseas	I	<input type="text"/>	<input type="checkbox"/>
Rent expenses	H	<input type="text" value="22547"/>	<input type="checkbox"/>
Interest expenses within Australia	V	<input type="text"/>	<input type="checkbox"/>
Interest expenses overseas	J	<input type="text"/>	<input type="checkbox"/>
Royalty expenses overseas	U	<input type="text"/>	<input type="checkbox"/>
Royalty expenses within Australia	W	<input type="text"/>	<input type="checkbox"/>
Depreciation expenses	X	<input type="text"/>	<input type="checkbox"/>
Motor vehicle expenses	Y	<input type="text" value="4411"/>	<input type="checkbox"/>
Repairs and maintenance	Z	<input type="text" value="122"/>	<input type="checkbox"/>
Unrealised losses on revaluation of assets to fair value	G	<input type="text"/>	<input type="checkbox"/>
All other expenses	S	<input type="text" value="53542"/>	<input type="checkbox"/>

Complete and attach an *International dealings schedule 2022*.

Do you have a non-resident withholding payment or reporting obligation? See instructions.

Total expenses Q

Total profit or loss

Subtract **Total expenses Q** from **Total income S** **T**

Company ABN

89159322737

7 Reconciliation to taxable income or loss

Total profit or loss amount shown at T item 6 585

Did you have a CGT event during the year? **G** **N** Print **Y** for yes or **N** for no.

Print **Y** at **G** if the company had an amount of a capital gain from a trust

Have you applied an exemption or rollover? **M** Print **Y** for yes or **N** for no.

CODE

Do you need to complete a *Capital gains tax (CGT) schedule 2022*?

Add:

- Net capital gain **A**
- Non-deductible exempt income expenditure **U**
- Franking credits **J**
- Australian franking credits from a New Zealand company **C**
- TOFA income from financial arrangements not included in item 6 **E**
- Other assessable income **B**
- Non-deductible expenses **W**
- Accounting expenditure in item 6 subject to R&D tax incentive **D**

Subtotal 585

Less:

Complete and attach an *International dealings schedule 2022*.

- Section 46FA deductions for flow-on dividends **C**
- Deduction for decline in value of depreciating assets **F**
- Forestry managed investment scheme deduction **U**
- Immediate deduction for capital expenditure **E**
- Deduction for project pool **H**
- Capital works deductions **I**
- Section 40-880 deduction **Z**
- Landcare operations and deduction for decline in value of water facility, fencing asset and fodder storage asset **N**
- Deduction for environmental protection expenses **O**
- Offshore banking unit adjustment **P**

Do you need to complete the *International dealings schedule 2022*?

Less: - continued

Do you need to complete a Losses schedule 2022?

Exempt income	V	<input type="text"/>	<input type="checkbox"/>
Other income not included in assessable income	Q	<input type="text"/>	<input type="checkbox"/>
TOFA deductions from financial arrangements not included in item 6	W	<input type="text"/>	<input type="checkbox"/>
Other deductible expenses	X	<input type="text"/>	<input type="checkbox"/>
Tax losses deducted	R	<input type="text"/>	<input type="checkbox"/>
Tax losses transferred in (from or to a foreign bank branch or a PE of a foreign financial entity)	S	<input type="text"/>	<input type="checkbox"/>
Subtraction items subtotal		<input type="text"/>	<input type="checkbox"/>
*Taxable/net income or loss		T <input type="text" value="585"/>	<input type="checkbox"/>

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

8 Financial and other information

Functional currency translation rate	N	<input type="text"/>	
Functional currency chosen	O	<input type="text"/>	
Opening stock	A	<input type="text" value="51500"/>	<input type="checkbox"/>
Purchases and other costs	S	<input type="text" value="6037"/>	<input type="checkbox"/>
Closing stock	B	<input type="text" value="50000"/>	<input type="checkbox"/>
Trading stock election		<input type="checkbox"/>	Print Y for yes or leave blank.
Trade debtors	C	<input type="text"/>	<input type="checkbox"/>
All current assets	D	<input type="text" value="60607"/>	<input type="checkbox"/>
Total assets	E	<input type="text" value="60607"/>	<input type="checkbox"/>
Trade creditors	F	<input type="text"/>	<input type="checkbox"/>
All current liabilities	G	<input type="text" value="22185"/>	<input type="checkbox"/>
Total liabilities	H	<input type="text" value="22185"/>	<input type="checkbox"/>
Total debt	J	<input type="text"/>	<input type="checkbox"/>
Commercial debt forgiveness	K	<input type="text"/>	<input type="checkbox"/>
Franked dividends paid	J	<input type="text"/>	<input type="checkbox"/>
Unfranked dividends paid	K	<input type="text"/>	<input type="checkbox"/>
Opening franking account balance	P	<input type="text" value="3918"/>	<input type="checkbox"/>
Closing franking account balance	M	<input type="text" value="2119"/>	<input type="checkbox"/>
Select your aggregated turnover range	X	<input type="text" value="A"/> (select range A to P)	
Aggregated turnover	Y	<input type="text"/>	<input type="checkbox"/>

8 Financial and other information - continued

	Excess franking offsets	H	<input type="text"/>	<input checked="" type="checkbox"/>
	Loans to shareholders and their associates	N	<input type="text"/>	<input checked="" type="checkbox"/> <small>CODE</small>
	Total salary and wage expenses	D	<input type="text" value="41268"/>	<input checked="" type="checkbox"/> <small>CODE</small> <input type="text" value="A"/>
	Payments to associated persons	Q	<input type="text" value="41268"/>	<input checked="" type="checkbox"/>
	Gross foreign income	G	<input type="text"/>	<input checked="" type="checkbox"/>
	Net foreign income	R	<input type="text"/>	<input type="checkbox"/>
Attributed foreign income	Listed country	B	<input type="text"/>	<input checked="" type="checkbox"/>
	Unlisted country	U	<input type="text"/>	<input checked="" type="checkbox"/>
	Transferor trust	V	<input type="text"/>	<input checked="" type="checkbox"/>
	Total TOFA gains	T	<input type="text"/>	<input checked="" type="checkbox"/>
	Total TOFA losses	U	<input type="text"/>	<input checked="" type="checkbox"/>
	TOFA gains from unrealised movements in the value of financial arrangements	S	<input type="text"/>	<input checked="" type="checkbox"/>

Do you need to complete a Losses schedule 2022?

9 Capital allowances

Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted	A	<input type="text"/>	<input checked="" type="checkbox"/>
Other depreciating assets first deducted	B	<input type="text"/>	<input checked="" type="checkbox"/>
Have you self-assessed the effective life of any of these assets?	C	<input type="text"/>	Print Y for yes or N for no.

Are you making a choice to opt out of temporary full expensing for some or all of your eligible assets?	P	<input type="text"/>	(A – Some eligible assets; B – All eligible assets)
Number of assets you are opting out for	Q	<input type="text"/>	
Value of assets you are opting out for	R	<input type="text"/>	<input checked="" type="checkbox"/>
Temporary full expensing deductions	S	<input type="text"/>	<input checked="" type="checkbox"/>
Number of assets you are claiming for	T	<input type="text"/>	
Are you using the alternative income test?	U	<input type="text"/>	Print Y for yes or N for no.

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year?	D	<input type="text"/>	Print Y for yes or N for no.
Total adjustable values at end of income year	E	<input type="text"/>	<input checked="" type="checkbox"/>
Assessable balancing adjustments on the disposal of intangible depreciating assets	F	<input type="text"/>	<input checked="" type="checkbox"/>
Deductible balancing adjustments on the disposal of intangible depreciating assets	G	<input type="text"/>	<input checked="" type="checkbox"/>
Termination value of intangible depreciating assets	H	<input type="text"/>	<input checked="" type="checkbox"/>
Termination value of other depreciating assets	I	<input type="text"/>	<input checked="" type="checkbox"/>
Subsequent year accelerated depreciation deductions for assets using Backing business investment	N	<input type="text"/>	<input checked="" type="checkbox"/>

9 Capital allowances - continued**For entities connected with mining operations, exploration or prospecting**

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year **J**

Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting **K**

Total deduction for decline in value of other depreciating assets used in exploration or prospecting **L**

10 Small business entity simplified depreciation

Deduction for certain assets **A**

Deduction for general small business pool **B**

11 Consolidation deductions relating to rights to future income, consumable stores and work in progress

Prospective rules deductions **F**

12 National rental affordability scheme

National rental affordability scheme tax offset entitlement **J**

13 Losses information

Complete and attach a *Consolidated groups losses schedule 2022* or a *Losses schedule 2022*, as applicable, if the sum of U and V is greater than \$100,000. Refer to the applicable schedule instructions for full details of who must complete the schedule.

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Tax loss 2019–20 carried back to 2018–19 **A**

Tax loss 2020–21 carried back to 2018–19 **B**

Tax loss 2020–21 carried back to 2019–20 **C**

Tax loss 2021–22 carried back to 2018–19 **D**

Tax loss 2021–22 carried back to 2019–20 **E**

Tax loss 2021–22 carried back to 2020–21 **F**

Tax Rate 2019–20 **G** %

Tax Rate 2020–21 **H** %

Net exempt income 2018–19 **I**

Net exempt income 2019–20 **J**

Net exempt income 2020–21 **K**

Income tax liability 2018–19 **L**

Income tax liability 2019–20 **M**

Income tax liability 2020–21 **N**

Select your aggregated turnover range for 2019–20 **O** (select range A to P)

Aggregated turnover for 2019–20 **P**

Select your aggregated turnover range for 2020–21 **Q** (select range A to P)

Aggregated turnover for 2020–21 **R**

Include amount in calculation statement at label **E** – Refundable tax offsets

Loss carry back tax offset **S**

14 Personal services income

Does your income include an individual's personal services income? **N** **N** Print **Y** for yes or **N** for no.

Total amount of PSI included at item **6** income labels **A** ~~XX~~

Total amount of deductions against PSI included at item **6** expense labels **B** ~~XX~~

Did you satisfy the results test in respect of any individual? **C** Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).

Unrelated clients test **E1** Employment test **E2** Business premises test **E3**

15 Licensed clubs only

Percentage of non-member income **A** %

16 Life insurance companies and friendly societies only

Complying superannuation class **B** ~~XX~~

Net capital gain - complying superannuation class **C** ~~XX~~

Net capital gain - ordinary class **D** ~~XX~~

Assessable contributions **E** ~~XX~~

Fees and charges **F** ~~XX~~

18 Pooled development funds

Small and medium sized enterprises income **G** ~~XX~~

Unregulated investment income **H** ~~XX~~

19 Retirement savings accounts (RSAs) providers only

No-TFN contributions income **U** ~~XX~~
(an amount must be included even if it is zero)

Income tax payable on no-TFN contributions income **X**
(an amount must be included even if it is zero)

Net taxable income from RSAs **V** ~~XX~~

20 Foreign income tax offset

Foreign income tax offset **J**

21 Research and development tax incentive

Non-refundable R&D tax offset

Include total amounts from labels **A** and **B** in calculation statement at label **D** – *Non-refundable carry forward tax offsets*

Non-refundable R&D tax offset **A**

Non-refundable R&D tax offset carried forward from previous year **B**

Non-refundable R&D tax offset to be utilised in current year **C**

Non-refundable R&D tax offset carried forward to next year **D**

(A plus B less C)

21 Research and development tax incentive - continued

Refundable R&D tax offset

Include amount in calculation statement at label **E** – Refundable tax offsets

Refundable R&D tax offset **U**

If you have completed labels **A** or **U** a *Research and development tax incentive schedule 2022* is required to be completed and lodged with your Company tax return.

Adjustment

Clawback amounts – additional assessable income **W**

(include this amount at item **7B** – Other assessable income)

Balancing adjustments – catch up deduction **X**

(include this amount at item **7X** – Other assessable income)

22 Early stage venture capital limited partnership tax offset

Current year tax offset **L**

Tax offset carried forward from a previous year **P**

(include these amounts in calculation statement at label **D** – Non-refundable carry forward tax offsets)

23 Early stage investor tax offset

Current year tax offset **M**

Tax offset carried forward from a previous year **R**

(include these amounts in calculation statement at label **D** – Non-refundable carry forward tax offsets)

25 Reportable tax position

Are you required to lodge a reportable tax position schedule? **B** **N**

Print **Y** for yes or **N** for no.

If you answered **Yes** at **B** complete and attach a *Reportable tax position schedule 2022*.

Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **27**, **28** or **29** complete and attach an *International dealings schedule 2022*.

International related party dealings/transfer pricing

26 Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements.

X **N** Print **Y** for yes or **N** for no.

27 Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$2 million?

Y **N** Print **Y** for yes or **N** for no.

28 Overseas interests

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

Z **N** Print **Y** for yes or **N** for no.

29 Thin capitalisation

Did the thin capitalisation provisions affect you?

O **N** Print **Y** for yes or **N** for no.

30 Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR

I **N** Print **Y** for yes or **N** for no.

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

Calculation statement

***Important:** Item 7 label **T** and labels **A**, **T1**, **T5** and **I** of the calculation statement are mandatory. If you leave these labels blank, you will have specified a zero amount.

Please refer to the *Company tax return instructions 2022* on how to complete the calculation statement.

***Taxable or net income A**
(an amount must be included even if it is zero)

***Tax on taxable or net income T1**
(an amount must be included even if it is zero)

R&D recoupment tax **M**

Gross tax **B**
(T1 plus M)

Non-refundable non-carry forward tax offsets C

Subtotal 1 **T2**
(B less C - cannot be less than zero)

Non-refundable carry forward tax offsets D

Subtotal 2 **T3**
(T2 less D - cannot be less than zero)

Refundable tax offsets E

Subtotal 3 **T4**
(T3 less E - cannot be less than zero)

Franking deficit tax offset **F**

***TAXPAYABLE T5**
(T4 less F - cannot be less than zero, an amount must be included even if it is zero)

Credit for interest on early payments - amount of interest

H1

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

H2

Credit for tax withheld where ABN is not quoted

H3

Tax withheld from interest or investments

H4

Credit for TFN amounts withheld from payments from closely held trusts

H5

Other credits

H7

Credits for foreign resident capital gains withholding amounts

H8

Section 102AAM interest charge

G

Eligible credits

H
(Add H1, H2, H3, H4, H5, H7 and H8)

***Tax offset refunds I**
(Remainder of refundable tax offsets) (unused amount from label E - an amount must be included even if it is zero)

PAYG instalments raised K

AMOUNT DUE OR REFUNDABLE S
A positive amount at S is what you owe, while a negative amount is refundable to you. (T5 plus G less H less I less K)

Declarations

Tax agent's declaration:

I, **Tran Accountant**

declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature

Client's reference

DAN00027

Date Day Month Year
04/04/2023

Contact name

Hung Tran

Agent's phone number

Area code

07

Number

38798157

Agent's reference number

75450008

PUBLIC OFFICER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax 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 tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by the public officer.

Privacy

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature

Date Day Month Year
14/04/2023

Public officer's name

KHOA DANG NGUYEN

Daytime contact number

Area code

07

Number

38798157

Hours taken to prepare and complete this tax return

J

Estimate of tax payable or refundable**Year ended 30 June 2022**

A	Taxable or net income	585.00
T1	Tax on taxable or net income	146.25
M	R&D recoupment tax	
	Tax on no-TFN contributions income	
B	Gross tax	146.25
C	Non-refundable non-carry forward tax offsets	
T2	Subtotal 1	146.25
D	Non-refundable carry forward tax offsets	
	D1 Landcare and water facility tax offset	
	D2 Early stage venture capital limited partnership tax offset	
	D3 Early stage investor tax offset	
	D4 R&D tax offsets	
	D5 Pre-commencement excess foreign income tax	
T3	Subtotal 2	146.25
E	Refundable tax offsets	
T4	Subtotal 3	146.25
F	Franking deficit tax offset	
T5	Tax payable	146.25
G	Section 102AAM interest charge	
H	Eligible credits	
	H1 Credit for interest on early payments - amount of interest	
	H2 Credit for tax withheld - foreign resident withholding	
	H3 Credit for tax withheld where ABN is not quoted	
	H4 Tax withheld from interest or investments	
	H5 Credit for TFN amounts withheld from payments from closely held trusts	
	H7 Other credits	
	H8 Credit for foreign resident capital gains withholding amounts	
I	Tax offset refunds (Remainder of refundable tax offsets)	0.00
K	PAYG instalments raised	648.00
S	AMOUNT REFUNDABLE for 2021-22	501.75

DISCLAIMER

This calculation is an estimate only and is based on information supplied by the taxpayer.
 It does not include calculations made by the ATO as these are not made available for inclusion in the software.
 It relates to the 2022 Income Tax Year only and does not take into account any prior year assessments.
 This estimate is based upon existing legislation and proposals by the Government, which when legislated may affect tax estimates.

The calculation cannot accurately account for the effect of final calculations which are done independently of the Tax Office,
 by other departments, such as the Family Assistance Office (FAO).

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 you should seek the service of a competent professional before acting on any information provided by this software.

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 to you in respect of any of the Reckon products or services.

WITH COMPLIMENTS:

Expenses - All other expenses

Description	Amount
ACCOUNTANCY	2900
ADVERTISING	791
BANK CHARGES	660
ELECTRICITY	1559
FILING FEES	0
INSURANCES	1353
LEGAL EXPENSES	1343
LICENCES & PERMITS	0
MARKETING EXPENSES	0
OFFICE EXPENSES	38
PARKING EXP	0
RATES	1218
REPLACEMENTS	0
SUNDRY	18
TELEPHONE	1747
TRAINING EXPENSE	0
TRAVEL EXP	0
WAGES	41268
WATER SUPPLY	647
WORKCOVER	0
Total	53542

Financial and other information - Franking Account Balance

Transaction Details	Date	Debit	Credit	Balance	Running Balance
Opening Balance	01/07/2021			3918	3918
PAYG Instalment Jun 2021	28/07/2021		0	0	3918
PAYG Instalment Sep 2021	28/10/2021		162	162	4080
PAYG Instalment Dec 2021	28/02/2022		162	162	4242
PAYG Instalment Mar 2021	28/04/2022		162	162	4404
2021 incom tax refund	14/06/2022	2285		-2285	2119
Total		2285	486	2119	

Financial and other information - Payments to associated persons

Description	Amount
Dang Khoa Nguyen	40224
Diep Bui	1044
Total	41268

Entity Name **Dang Minh Consultant & Investment (DMC) Pty Ltd**

Tax File Number ***** ** ***

Tax Year **2022**

Signature 

Calculation Statement - PAYG instalments raised

Description	Amount
Sep 2021	162.00
Dec 2020	162.00
Mar 2022	162.00
Jun 2022	162.00
	648.00

Retain this page for your records - the information on this page is NOT sent to the ATO.

Depreciation Worksheet

Depreciation - Deducted

Date acquired	Description of each unit	Cost of depreciating asset less adjustments	Opening written down value	Opening adjustable value	Date	Termination value	Disposals		Decline in value			Non taxable use %	Deductible amount	Closing written down value	Closing adjustable value
							Balancing assessable income	Adjustments Deductible	Rate %	Method	Amount				
18/03/2018	Kluger	7500	0	0		0	0	0	100.00%	D	0.00		0.00	0.00	0.00
Totals		7500	0	0		0	0	0			0.00		0.00	0.00	0.00

Retain this page for your records - the information on this page is NOT sent to the ATO.

Depreciation Reconciliation Worksheet

Depreciation - Deducted
Asset Sub-Category: Motor vehicles

Date acquired	Description of each unit	Cost of depreciating asset less adjustments	Opening written down value	Opening adjustable value	Date	Termination value	Disposals		Decline in value		Non taxable use %	Deductible amount	Closing written down value	Closing adjustable value
							Balancing adjustments	Assessable income	Rate %	Method				
18/03/2018	Kluger	7500	0	0		0	0	0	100.00%	D	0.00	0.00	0.00	0.00
Totals		7500	0	0		0	0	0			0.00	0.00	0.00	0.00

Depreciation - Deducted
Asset Totals by Sub-Category

Date acquired	Description of each unit	Cost of depreciating asset less adjustments	Opening written down value	Opening adjustable value	Date	Termination value	Disposals		Decline in value		Non taxable use %	Deductible amount	Closing written down value	Closing adjustable value
							Balancing adjustments	Assessable income	Rate %	Method				
	Motor vehicles	7500	0	0		0	0	0			0.00	0.00	0.00	0.00
Totals		7500	0	0		0	0	0			0.00	0.00	0.00	0.00