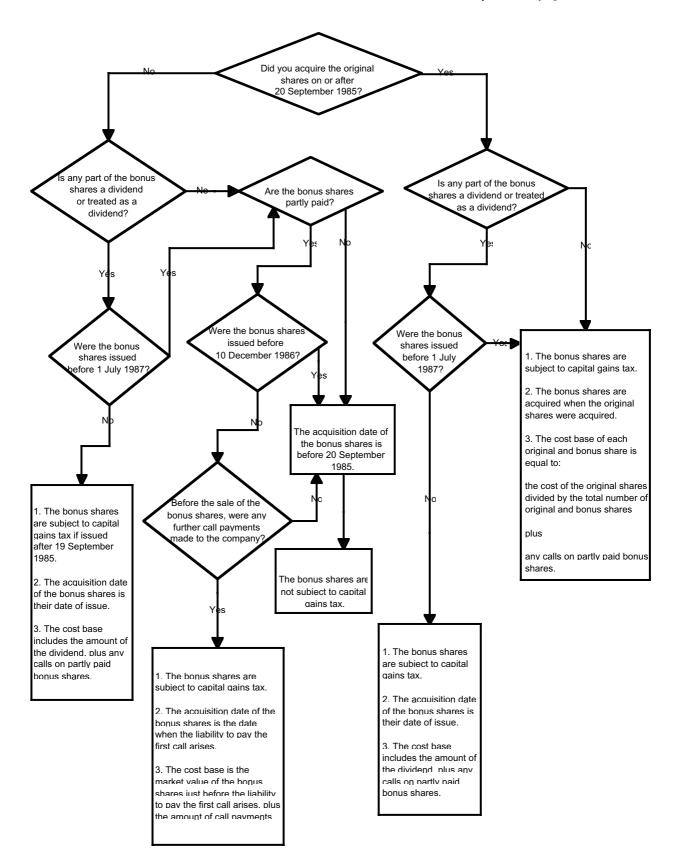
## **C** Flowcharts

Flowchart 1: Treatment of bonus shares issued on or after 20 September 1985

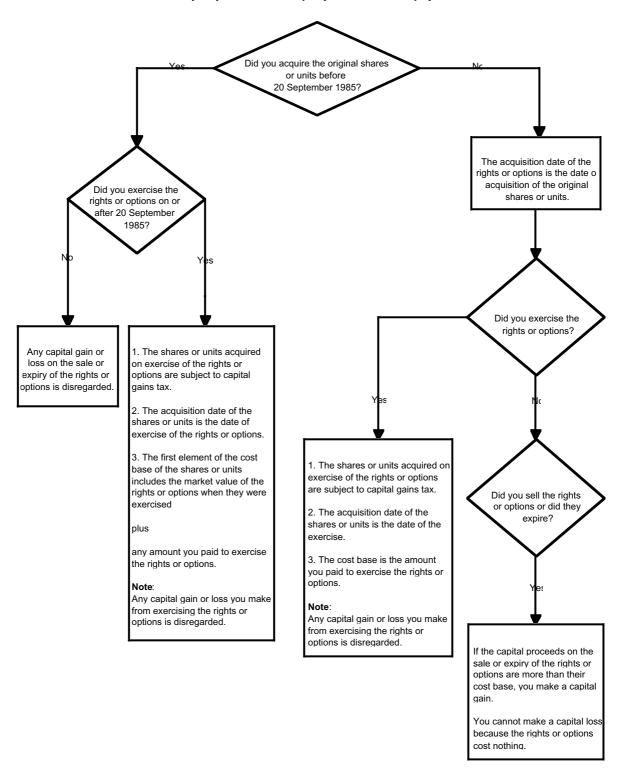


the bonus units just before the liability to

Did you acquire the original units on or after O September 1985? Is any part of the bonus Were the bonus units issued on Is any part of the bonus units included in your units included in your or after assessable income 20 September 1985 assessable income? Are the bonus units partly paid? 1. The bonus units are subject to capital gains 1. The bonus units are tax. subject to capital gains tax. 2. The acquisition date of the bonus units is their 2. The bonus units are date of issue. acquired when the original units were The acquisition date of the 3. The cost base includes Were the bonus units acquired. bonus units is before the amount included in issued before 20 September 1985. 3. The cost base of each December 1986 assessable income, plus any calls on partly paid original and bonus unit is bonus units. equal to: the cost of the original units divided by the total number of original and bonus units Before the sale of any calls on partly paid the bonus units were bonus units. any further call The bonus units are ayments made to not subject to capital the trust? gains tax. 1. The bonus units are subject to capital gains tax. 2. The acquisition date of the bonus units is the date when the liability to pay the first call arises. 3. The cost base is the market value of

Flowchart 2: Treatment of bonus units issued on or after 20 September 1985

Flowchart 3: Treatment of rights or options to acquire shares or units issued directly to you from a company or trust for no payment



Flowchart 4: Treatment of rights or options to acquire shares or units that you paid to acquire either directly from a company or trust or from another person

