

THE KEITH PIPER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 FEBRUARY 2021

Asset Details

Account Code 782/007
 Asset iShares Aust Listed Prop Index Fund
 Date Sold 22 February 2021

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
17/05/2013	Purchase	2,402.8709	1,458.00	53.04	1,404.96			1,404.96	1,907.88	Discounted * Indexation	335.28 502.92	167.64
17/06/2013	Purchase	2,402.8709	1,458.00	53.04	1,404.96			1,404.96	1,907.88	Discounted * Indexation	335.28 502.92	167.64
18/11/2013	Purchase	2,496.5107	1,458.00	55.11	1,402.89			1,402.89	1,982.23	Discounted * Indexation	386.23 579.34	193.11
19/02/2014	Purchase	16,202.2011	9,440.69	357.67	9,083.02			9,083.02	12,864.53	Discounted * Indexation	2,521.01 3,781.51	1,260.50
30/05/2014	Purchase	3,773.8042	2,250.00	83.31	2,166.69			2,166.69	2,996.40	Discounted * Indexation	553.14 829.71	276.57
16/06/2014	Purchase	3,714.1393	2,250.00	81.99	2,168.01			2,168.01	2,949.02	Discounted * Indexation	520.67 781.01	260.34
27/06/2014	Purchase	6,491.1838	4,000.00	143.30	3,856.70			3,856.70	5,153.99	Discounted * Indexation	864.86 1,297.29	432.43
30/06/2015	Purchase	6,597.0731	4,511.52	145.63	4,365.89			4,365.89	5,238.07	Discounted * Indexation	581.45 872.18	290.73
		<u>44,080.6540</u>	<u>26,826.21</u>	<u>973.09</u>	<u>25,853.12</u>			<u>25,853.12</u>	<u>35,000.00</u>		<u>6,097.92</u>	<u>3,048.96</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
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Income Transactions

09/07/2013		89.3600	16.72					16.72
09/10/2013		50.8500	9.52					9.52
10/01/2014		177.8400	33.28					33.28

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08/04/2014	447.5500	186.00	186.00
30/06/2015	3,434.2600	788.70	788.70
30/06/2016	4,110.4000	1,186.00	1,186.00
11/07/2016	2,147.0500	554.17	554.17
10/10/2016	618.4500	38.38	38.38
11/01/2017	1,042.6700	64.67	64.67
11/04/2017	830.1100	51.49	51.49
30/06/2017	1,725.2100	107.02	107.02
02/03/2020	(108.1700)	(108.17)	(108.17)
02/03/2020	(653.3100)	(653.31)	(653.31)
02/03/2020	(68.8600)	(68.86)	(68.86)
02/03/2020	(69.1700)	(69.17)	(69.17)
02/03/2020	(72.4700)	(72.47)	(72.47)
02/03/2020	(70.0100)	(70.01)	(70.01)
02/03/2020	(126.7000)	(126.70)	(126.70)
	<u>13,505.0600</u>	<u>1,867.26</u>	<u>1,867.26</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	44,080.6540	- Indexation Method			
Original Cost	26,826.21	- Discounted Method*	6,097.92	3,048.96	9,146.88
Consideration	35,000.00	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	973.09				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	9,146.88				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

Journal Entry

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Disc Capital Gain
Disposal of Investments Proceeds Account	491		35,000.00			
iShares Aust Listed Prop Index Fund	782/007	44,080.6540		26,826.21		
Taxable Profit/(Loss)	235/085			6,097.92		
Non Taxable Profit/(Loss)	236/085			3,048.96		
Distributions Received	238/007		973.09		973.09	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components