

PT Super Fund

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 DECEMBER 2014

Asset Details

Account Code 782/001
 Asset APA - APA Group - Units Fully Paid Stapled Securities
 Date Sold 18 December 2014

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)*
21/08/2014	Purchase	1,302.0000	10,024.84	296.67	9,728.17			9,728.17	9,830.66 Other *	102.49	
		1,302.0000	10,024.84	296.67	9,728.17			9,728.17	9,830.66	102.49	

^ 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
14/09/2012		540.0000	296.67					296.67
		540.0000	296.67					296.67

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,302.0000				
Original Cost	10,024.84	- Indexation Method			
Consideration	9,830.66	- Discounted Method			
Total Tax Deferred^		- Other Method*	102.49		102.49
- Tax Deferred and Tax Exempt	296.67				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	102.49				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491					
APA - APA Group - Units Fully Paid Stapled Securities	782/001	1,302.0000	9,830.66	10,024.84		
Taxable Profit/(Loss)	235/001			102.49		
Non Taxable Profit/(Loss)	236/001					
Distributions Received	238/001		296.67		296.67	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components