

THE MULINOLIN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 16 DECEMBER 2020

Asset Details

Account Code 782/028
 Asset Ubs Cash Fund
 Date Sold 16 December 2020

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)*
29/05/2019	Purchase	33,721.9300	35,283.26		35,283.26			35,283.26	35,212.44	Other *	(70.82)	
12/07/2019	Purchase	659.4500	689.26		689.26			689.26	688.60	Other *	(0.66)	
15/07/2019	Purchase	72.6500	75.94		75.94			75.94	75.86	Other *	(0.08)	
28/02/2020	Purchase	44.1400	46.13		46.13			46.13	46.09	Other *	(0.04)	
11/03/2020	Purchase	68.3000	71.37		71.37			71.37	71.32	Other *	(0.05)	
16/03/2020	Purchase	59.5600	62.23		62.23			62.23	62.19	Other *	(0.04)	
20/03/2020	Purchase	47.1900	49.32		49.32			49.32	49.28	Other *	(0.04)	
30/03/2020	Purchase	3,209.6600	3,355.70		3,355.70			3,355.70	3,351.53	Other *	(4.17)	
03/04/2020	Purchase	54.6600	57.12		57.12			57.12	57.08	Other *	(0.04)	
15/04/2020	Purchase	157.7500	164.91		164.91			164.91	164.72	Other *	(0.19)	
14/07/2020	Purchase	56.7900	59.31		59.31			59.31	59.30	Other *	(0.01)	
15/07/2020	Purchase	157.6400	164.64		164.64			164.64	164.61	Other *	(0.03)	
16/07/2020	Purchase	442.0200	461.65		461.65			461.65	461.56	Other *	(0.09)	
20/07/2020	Purchase	95.3300	99.56		99.56			99.56	99.54	Other *	(0.02)	
17/08/2020	Purchase	32.3700	33.80		33.80			33.80	33.80	Other *		
30/10/2020	Purchase	84.2100	87.94		87.94			87.94	87.93	Other *	(0.01)	
		<u>38,963.6500</u>	<u>40,762.14</u>		<u>40,762.14</u>			<u>40,762.14</u>	<u>40,685.85</u>		<u>(76.29)</u>	

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	38,963.6500				
Original Cost	40,762.14	- Indexation Method			
Consideration	40,685.85	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(76.29)		(76.29)
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(76.29)				

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		40,685.85			
Ubs Cash Fund	782/028	38,963.6500		40,762.14		
Taxable Profit/(Loss)	235/030		76.29			
Non Taxable Profit/(Loss)	236/030					
Distributions Received	238/028					

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components