

THE MK & LM BURGESS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 NOVEMBER 2017

Asset Details

Account Code 776/027
 Asset Cybg Plc
 Date Sold 1 November 2017

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)*
08/02/2016	Purchase	220.0000	882.20		882.20			882.20	1,047.20	Discounted * Indexation	110.00 165.00	55.00
		<u>220.0000</u>	<u>882.20</u>		<u>882.20</u>			<u>882.20</u>	<u>1,047.20</u>		<u>110.00</u>	<u>55.00</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	220.0000	- Indexation Method			
Original Cost	882.20	- Discounted Method*	110.00	55.00	165.00
Consideration	1,047.20	- Other Method			
Total Tax Deferred^					
- 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 Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	165.00				

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		1,047.20			
Cybg Plc	776/027	220.0000		882.20		
Taxable Profit/(Loss)	235/035			110.00		
Non Taxable Profit/(Loss)	236/035			55.00		
Distributions Received	239/026					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components