

THE MK & LM BURGESS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 JUNE 2018

Asset Details

Account Code 782/005
 Asset Westfield Corporation
 Date Sold 8 June 2018

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)*
29/07/2004	Purchase	200.0000	2,078.58	31.30	2,047.28			2,047.28	1,738.31	Other *	(308.97)	
20/09/2004	Purchase	250.0000	2,598.22	39.12	2,559.10			2,559.10	2,172.90	Other *	(386.20)	
03/06/2008	Purchase	230.0000	(1,366.89)	35.99	(1,402.88)			(1,402.88)	1,999.06	Discounted * Indexation	2,267.96 3,401.94	1,133.98
29/07/2004	Instalment									Other *		
20/09/2004	Instalment									Other *		
30/06/2005	Instalment									Other *		
29/07/2004	Instalment									Other *		
20/09/2004	Instalment									Other *		
03/06/2008	Instalment									Other *		
		680.0000	3,309.91	106.41	3,203.50			3,203.50	5,910.27		1,572.79	1,133.98

[^] 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
27/02/2015		107.7800	64.48					64.48
28/02/2017		111.7000	41.93					41.93
		219.4800	106.41					106.41

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	680.0000	- Indexation Method			
Original Cost	3,309.91	- Discounted Method*	2,267.96	1,133.98	3,401.94
Consideration	5,910.27	- Other Method*	(695.17)		(695.17)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	106.41				
- 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)	2,706.77				

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		5,910.27			
Westfield Corporation	782/005	680.0000		3,309.91		
Taxable Profit/(Loss)	235/031			1,572.79		
Non Taxable Profit/(Loss)	236/031			1,133.98		
Distributions Received	238/006		106.41		106.41	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components