

COPPABELLA SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 JANUARY 2012

Asset Details

Account Code 784/002
 Asset Allen & Buckeridge Venture Fund
 Date Sold 18 January 2012

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)*
30/06/2007	Purchase	6,000.0000	60,420.00	6,000.00	54,420.00			54,420.00	721.67	Other *	(53,698.33)	
		6,000.0000	60,420.00	6,000.00	54,420.00			54,420.00	721.67		(53,698.33)	

[^] 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
25/03/2010		2,460.0000	2,460.00					2,460.00
10/09/2010		780.0000	780.00					780.00
09/05/2011		2,760.0000	2,760.00					2,760.00
		6,000.0000	6,000.00					6,000.00

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	6,000.0000	- Indexation Method			
Original Cost	60,420.00	- Discounted Method			
Consideration	721.67	- Other Method*	(53,698.33)		(53,698.33)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	6,000.00				
- 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)	(53,698.33)				

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		721.67			
Allen & Buckeridge Venture Fund	784/002	6,000.0000		60,420.00		
Taxable Profit/(Loss)	235/006		53,698.33			
Non Taxable Profit/(Loss)	236/006					
Distributions Received	238/002		6,000.00		6,000.00	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components