

Comgen Superannuation Fund
CGT COST BASE RESET OF INVESTMENT AT 30 JUNE 2017

Asset Details

Account Code 776/007
 Asset AMC - Amcor Limited - Ordinary Fully Paid
 Reset Date 30 June 2017

Transactions Details

Cost base reset method: Proportionate Method and NOT Defer Capital Gain

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Reset Value	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*	Deferred Capital Gain
Purchase Transactions													
24/08/2009	Purchase	3,000.0000	14,556.92		14,556.92			14,556.92	48,630.00	Discounted* Indexation	22,715.39 34,073.08	11,357.69	N/A
03/10/2009	Purchase	63.0000	336.55		336.55			336.55	1,021.23	Discounted* Indexation	456.45 684.68	228.23	N/A
01/10/2010	Purchase	77.0000	473.71		473.71			473.71	1,248.17	Discounted* Indexation	516.31 774.46	258.15	N/A
31/03/2011	Purchase	78.0000	486.19		486.19			486.19	1,264.38	Discounted* Indexation	518.79 778.19	259.40	N/A
28/09/2011	Purchase	89.0000	524.92		524.92			524.92	1,442.69	Discounted* Indexation	611.85 917.77	305.92	N/A
29/03/2012	Purchase	86.0000	542.77		542.77			542.77	1,394.06	Discounted* Indexation	567.53 851.29	283.76	N/A
25/09/2012	Purchase	85.0000	592.79		592.79			592.79	1,377.85	Discounted* Indexation	523.37 785.06	261.69	N/A
27/03/2013	Purchase	74.0000	633.04		633.04			633.04	1,199.54	Discounted* Indexation	377.67 566.50	188.83	N/A
30/09/2013	Purchase	68.0000	686.66		686.66			686.66	1,102.28	Discounted* Indexation	277.08 415.62	138.54	N/A
24/08/2009	Instalment									Other*			N/A
03/10/2009	Instalment									Other*			N/A
01/10/2010	Instalment									Other*			N/A
31/03/2011	Instalment									Other*			N/A
28/09/2011	Instalment									Other*			N/A
29/03/2012	Instalment									Other*			N/A

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25/09/2012	Instalment						Other*			N/A
27/03/2013	Instalment						Other*			N/A
30/09/2013	Instalment						Other*			N/A
26/03/2014	Purchase	69.0000	705.90	705.90	705.90	1,118.49	Discounted*	275.06	137.53	N/A
							Indexation	412.59		
29/09/2014	Purchase	78.0000	866.92	866.92	866.92	1,264.38	Discounted*	264.97	132.49	N/A
							Indexation	397.46		
26/03/2015	Purchase	65.0000	919.15	919.15	919.15	1,053.65	Discounted*	89.67	44.83	N/A
							Indexation	134.50		
30/09/2015	Purchase	85.0000	1,094.42	1,094.42	1,094.42	1,377.85	Discounted*	188.95	94.48	N/A
							Indexation	283.43		
22/03/2016	Purchase	75.0000	1,047.01	1,047.01	1,047.01	1,215.75	Discounted*	112.49	56.25	N/A
							Indexation	168.74		
29/09/2016	Purchase	75.0000	1,142.51	1,142.51	1,142.51	1,215.75	Other*	73.24		N/A
		<u>4,067.0000</u>	<u>24,609.46</u>	<u>24,609.46</u>	<u>24,609.46</u>	<u>24,609.46</u>	<u>65,926.07</u>	<u>27,568.82</u>	<u>13,747.79</u>	<u>N/A</u>

^ Tax adjustments include deferred tax and tax free components.

* Most Tax Effective Method

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CGT Cost Base Reset Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Reset	4,067.0000				
Original Cost	24,609.46	- Indexation Method			
Market Value at Reset Date	65,926.07	- Discounted Method*	27,495.58	13,747.79	41,243.37
Total Tax Deferred^		- Other Method*			73.24
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	41,316.61				
Notional Capital Gain	N/A	(Notional Capital Gain amount is before applying actuary percentage)			

Journal Entry

Deemed Sale and Re-purchase Journals

Account Description	Account	Units	Debit	Credit	Tax Deferred
AMC - Amcor Limited - Ordinary Fully Paid	776/007	(4,067.0000)		24,609.46	
Taxable Profit/(Loss)	235/008			27,568.82	
Non Taxable Profit/(Loss)	236/008			13,747.79	
Distributions Received	239/007				
Building Depreciation	236/008				
AMC - Amcor Limited - Ordinary Fully Paid	776/007	4,067.0000	65,926.07		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components