

**R&S Stafford Smith Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 APRIL 2016**

**Asset Details**

Account Code      776/014  
 Asset                STO - Santos Limited - Ordinary Fully Paid  
 Date Sold          15 April 2016

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
30/03/2010	Purchase	600.0000	8,846.04		8,846.04			8,846.04	2,397.01	Other *	(6,449.03)	
07/09/2010	Purchase	35.0000	449.90		449.90			449.90	139.83	Other *	(310.07)	
31/03/2011	Purchase	22.0000	312.00		312.00			312.00	87.89	Other *	(224.11)	
30/09/2011	Purchase	28.0000	315.30		315.30			315.30	111.86	Other *	(203.44)	
30/03/2012	Purchase	23.0000	319.50		319.50			319.50	91.89	Other *	(227.61)	
28/09/2012	Purchase	29.0000	322.95		322.95			322.95	115.86	Other *	(207.09)	
28/03/2013	Purchase	26.0000	327.30		327.30			327.30	103.87	Other *	(223.43)	
30/09/2013	Purchase	23.0000	331.20		331.20			331.20	91.89	Other *	(239.31)	
26/03/2014	Purchase	25.0000	334.65		334.65			334.65	99.88	Other *	(234.77)	
30/09/2014	Purchase	31.0000	451.20		451.20			451.20	123.85	Other *	(327.35)	
27/02/2015	Purchase	46.0000	343.05		343.05			343.05	183.77	Other *	(159.28)	
30/09/2015	Purchase	79.0000	349.95		349.95			349.95	315.61	Other *	(34.34)	
30/03/2016	Purchase	33.0000	120.60		120.60			120.60	131.84	Other *	11.24	
		<u>1,000.0000</u>	<u>12,823.64</u>		<u>12,823.64</u>			<u>12,823.64</u>	<u>3,995.05</u>		<u>(8,828.59)</u>	

<sup>^</sup> 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	1,000.0000	- Indexation Method			
Original Cost	12,823.64	- Discounted Method			
Consideration	3,995.05	- Other Method*	(8,828.59)		(8,828.59)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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)	(8,828.59)				

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					
STO - Santos Limited - Ordinary Fully Paid	776/014	1,000.0000	3,995.05	12,823.64		
Taxable Profit/(Loss)	235/016		8,828.59			
Non Taxable Profit/(Loss)	236/016					
Distributions Received	239/014					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components