

R & S MYERS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 MAY 2012

Asset Details

Account Code 784/004
 Asset Perpetual WFIA - Fidelity Australian Equities
 Date Sold 15 May 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)*
30/06/2011	Purchase	65,954.1050	52,518.15	125.07	52,393.08			52,393.08	55,819.33	Other *	3,426.25	
01/10/2011	Purchase	156.5420	121.79	0.30	121.49			121.49	132.49	Other *	11.00	
01/01/2012	Purchase	632.3780	505.27	1.20	504.07			504.07	535.20	Other *	31.13	
01/04/2012	Purchase	391.2110	336.05	0.74	335.31			335.31	331.10	Other *	(4.21)	
		<u>67,134.2360</u>	<u>53,481.26</u>	<u>127.31</u>	<u>53,353.95</u>			<u>53,353.95</u>	<u>56,818.12</u>		<u>3,464.17</u>	

^ 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
01/04/2012		336.0500	127.31					127.31
		<u>336.0500</u>	<u>127.31</u>					<u>127.31</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	67,134.2360				
Original Cost	53,481.26	- Indexation Method			
Consideration	56,818.12	- Discounted Method			
Total Tax Deferred^		- Other Method*	3,464.17		3,464.17
- Tax Deferred and Tax Exempt	127.31				
- 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)	3,464.17				

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		56,818.12			
Perpetual WFIA - Fidelity Australian Equities	784/004	67,134.2360		53,481.26		
Taxable Profit/(Loss)	235/004			3,464.17		
Non Taxable Profit/(Loss)	236/004					
Distributions Received	238/004		127.31		127.31	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components