

**CLARENCE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 AUGUST 2012**

**Asset Details**

Account Code      776/011  
 Asset              AWC - Alumina Limited - Ordinary Fully Paid  
 Date Sold         28 August 2012

**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)*
16/12/2011	Purchase	10,000.0000	12,538.75		12,538.75			12,538.75	7,500.00	Other *	(5,038.75)	
		10,000.0000	12,538.75		12,538.75			12,538.75	7,500.00		(5,038.75)	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**CLARENCE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 AUGUST 2012**

**Asset Details**

Account Code      776/011  
 Asset              AWC - Alumina Limited - Ordinary Fully Paid  
 Date Sold         28 August 2012

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	10,000.0000	- Indexation Method			
Original Cost	12,538.75	- Discounted Method			
Consideration	7,500.00	- Other Method*	(5,038.75)		(5,038.75)
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)	(5,038.75)				

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		7,500.00			
AWC - Alumina Limited - Ordinary Fully Paid	776/011	10,000.0000		12,538.75		
Taxable Profit/(Loss)	235/049		5,038.75			
Non Taxable Profit/(Loss)	236/049					
Distributions Received	239/012					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components