

CLARENCE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 APRIL 2013

Asset Details

Account Code 782/009
 Asset TPAPA - Transpacific Sps Trust - Non-Cumulative Unsec.Step-Up
 Date Sold 15 April 2013

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)*
06/10/2011	Purchase	300.0000	16,552.91		16,552.91			16,552.91	27,978.00	Discounted * Indexation	7,616.73 11,425.09	3,808.36
		300.0000	16,552.91		16,552.91			16,552.91	27,978.00		7,616.73	3,808.36

[^] 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	300.0000	- Indexation Method			
Original Cost	16,552.91	- Discounted Method*	7,616.73	3,808.36	11,425.09
Consideration	27,978.00	- Other Method			
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)	11,425.09				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		27,978.00			
TPAPA - Transpacific Sps Trust - Non-Cumulative Unsec.Step-Up	782/009	300.0000		16,552.91		
Taxable Profit/(Loss)	235/046			7,616.73		
Non Taxable Profit/(Loss)	236/046			3,808.36		
Distributions Received	238/018					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components