I A NEIL PENSION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 OCTOBER 2013

Asset Details

Account Code	776/078
Asset	Iinet Limited - Ordinary Fully Paid
Date Sold	23 October 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)*
Purchase Transactions												
02/09/2013	Purchase	1,755.0000	10,141.04		10,141.04			10,141.04	10,956.40	Other *	815.36	
		1,755.0000	10,141.04		10,141.04			10,141.04	10,956.40		815.36	

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	Taxable	Non Taxable	Total
Units Sold	1,755.0000				
Original Cost	10,141.04	- Indexation Method			
Consideration	10,956.40	- Discounted Method			
Total Tax Deferred^		- Other Method*	815.36		815.36
- 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)	815.36				

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		10,956.40			
Iinet Limited - Ordinary Fully Paid	776/078	1,755.0000		10,141.04		
Taxable Profit/(Loss)	235/095			815.36		
Non Taxable Profit/(Loss)	236/095					
Distributions Received	239/081					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components