

**THE MATUSIK SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 FEBRUARY 2014**

**Asset Details**

Account Code      784/003  
 Asset                Col First State Mgd Inv - Imputation Fund  
 Date Sold            25 February 2014

**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)*
01/07/2012	Purchase	6,754.0947	25,000.00	0.60	24,999.40			24,999.40	25,573.70	Discounted * Indexation	382.87 574.30	191.43
		<u>6,754.0947</u>	<u>25,000.00</u>	<u>0.60</u>	<u>24,999.40</u>			<u>24,999.40</u>	<u>25,573.70</u>		<u>382.87</u>	<u>191.43</u>

<sup>^</sup> 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
16/12/2013		418.7600	0.60					0.60
		<u>418.7600</u>	<u>0.60</u>					<u>0.60</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	6,754.0947				
Original Cost	25,000.00	- Indexation Method			
Consideration	25,573.70	- Discounted Method*	382.87	191.43	574.30
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.60				
- 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)	574.30				

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		25,573.70			
Col First State Mgd Inv - Imputation Fund	784/003	6,754.0947		25,000.00		
Taxable Profit/(Loss)	235/032			382.87		
Non Taxable Profit/(Loss)	236/032			191.43		
Distributions Received	238/003		0.60		0.60	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components