

Seaton SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 AUGUST 2014

**Asset Details**

Account Code 747/022  
 Asset Zurich Invts Hdgd Global Thematic Shares  
 Date Sold 14 August 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)*
09/07/2014	Purchase	45,491.7650	50,000.00		50,000.00			50,000.00	49,763.44	Other *	(236.56)	
		<u>45,491.7650</u>	<u>50,000.00</u>		<u>50,000.00</u>			<u>50,000.00</u>	<u>49,763.44</u>		<u>(236.56)</u>	

**Purchase Transactions**

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

\* Best/selected method

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**Asset Details**

Account Code      747/022  
 Asset              Zurich Invts Hdgd Global Thematic Shares  
 Date Sold         14 August 2014

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	45,491.7650				
Original Cost	50,000.00	- Indexation Method			
Consideration	49,763.44	- Discounted Method			
Total Tax Deferred^		- Other Method*	(236.56)		(236.56)
- 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)	(236.56)				

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		49,763.44			
Zurich Invts Hdgd Global Thematic Shares	747/022	45,491.7650		50,000.00		
Taxable Profit/(Loss)	235/022		236.56			
Non Taxable Profit/(Loss)	236/022					
Distributions Received	238/022					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components