

**Lesbros Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 OCTOBER 2013**

**Asset Details**

Account Code      747/015  
 Asset                AMP - Property Securities Fund  
 Date Sold          9 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)*
<b>Purchase Transactions</b>												
30/06/2005	Purchase	103,641.9432	97,512.00	14,453.92	83,058.08			83,058.08	44,639.69	Other *	(38,418.39)	
30/06/2007	Purchase	704.7768	655.61	98.28	557.33			557.33	303.55	Other *	(253.78)	
30/06/2008	Purchase	422.5200	441.78	58.92	382.86			382.86	181.98	Other *	(200.88)	
30/06/2009	Purchase	77.7400	44.88	10.84	34.04			34.04	33.48	Other *	(0.56)	
		<u>104,846.9800</u>	<u>98,654.27</u>	<u>14,621.96</u>	<u>84,032.31</u>			<u>84,032.31</u>	<u>45,158.70</u>		<u>(38,873.61)</u>	

^ 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
<b>Income Transactions</b>								
30/06/2006		10,356.3900	3,787.41		0.39			3,787.41
30/06/2007		16,296.2500	2,339.36		0.19			2,339.36
30/06/2008		12,770.0300	2,887.05		0.48			2,887.05
30/06/2009		1,091.6300	999.69		0.05			999.69
30/06/2010		97.0600	1,195.14					1,195.14
18/04/2011		716.6400	1,335.60					1,335.60
30/06/2012		404.9900	845.95		4.43			845.95
30/06/2013		1,018.2200	836.87		389.37			836.87
		<u>42,751.2100</u>	<u>14,227.07</u>		<u>394.91</u>			<u>14,227.07</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	104,846.9800				
Original Cost	98,654.27	- Indexation Method			
Consideration	45,158.70	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(38,873.61)		(38,873.61)
- Tax Deferred and Tax Exempt	14,227.06				
- Tax Free	394.90				
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)	 (38,873.61)				

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		45,158.70			
AMP - Property Securities Fund	747/015	104,846.9800		98,654.27		
Taxable Profit/(Loss)	235/015		38,873.61			
Non Taxable Profit/(Loss)	236/015					
Distributions Received	238/015		14,621.96		14,621.96	

\* Best/selected method

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