

**Clarke Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 NOVEMBER 2013**

**Asset Details**

Account Code      747/005  
 Asset                AMP Fli Amp Capital Prop Secs  
 Date Sold          28 November 2013

**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)*
02/05/2002	Purchase	38,894.8500	40,000.00	2.62	39,997.38			39,997.38	16,697.70	Other *	(23,299.68)	
31/12/2006	Purchase	68.7300	83.73		83.73			83.73	29.51	Other *	(54.22)	
30/06/2007	Purchase	93.2100	128.90	0.01	128.89			128.89	40.02	Other *	(88.87)	
30/09/2007	Purchase	13.3800	16.38		16.38			16.38	5.74	Other *	(10.64)	
30/12/2007	Purchase	12.8600	15.86		15.86			15.86	5.52	Other *	(10.34)	
		<u>39,083.0300</u>	<u>40,244.87</u>	<u>2.63</u>	<u>40,242.24</u>			<u>40,242.24</u>	<u>16,778.49</u>		<u>(23,463.75)</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
11/10/2013		12.6700	2.63					2.63
		<u>12.6700</u>	<u>2.63</u>					<u>2.63</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	39,083.0300				
Original Cost	40,244.87	- Indexation Method			
Consideration	16,778.49	- Discounted Method			
Total Tax Deferred^		- Other Method*	(23,463.75)		(23,463.75)
- Tax Deferred and Tax Exempt	2.63				
- 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)	(23,463.75)				

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		16,778.49			
AMP Fli Amp Capital Prop Secs	747/005	39,083.0300		40,244.87		
Taxable Profit/(Loss)	235/005		23,463.75			
Non Taxable Profit/(Loss)	236/005					
Distributions Received	238/005		2.63		2.63	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components