

**ML & MD Super Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

Account Code      747/001  
 Asset                Antares Premier Fixed Income Fund  
 Date Sold          27 August 2015

**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)*
06/05/2011	Purchase	201.8041	10,000.00	279.59	9,720.41			9,720.41	8,882.59	Other *	(837.82)	
		201.8041	10,000.00	279.59	9,720.41			9,720.41	8,882.59		(837.82)	

**Purchase Transactions**

^ 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
30/06/2011		357.5000			41.83			
30/06/2012		563.7000			65.06			
30/06/2013		369.7400			172.70			
		1,290.9400			279.59			

**Income Transactions**

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**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

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 Asset                Antares Premier Fixed Income Fund  
 Date Sold           27 August 2015

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	201.8041				
Original Cost	10,000.00	- Indexation Method			
Consideration	8,882.59	- Discounted Method			
Total Tax Deferred^		- Other Method*	(837.82)		(837.82)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	279.59				
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)	(837.82)				

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		8,882.59			
Antares Premier Fixed Income Fund	747/001	201.8041		10,000.00		
Taxable Profit/(Loss)	235/001		837.82			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	238/001		279.59		279.59	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components