

Joyce Family Superabundance Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 OCTOBER 2014

Asset Details

Account Code 747/014
 Asset CFS Wholesale Global Resources
 Date Sold 9 October 2014

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)*
Purchase Transactions												
28/05/2007	Purchase	9,546.7217	25,000.00	11.64	24,988.36			24,988.36	14,918.67	Other *	(10,069.69)	
28/05/2007	Purchase	1,061.0745	2,677.55	1.29	2,676.26			2,676.26	1,658.14	Other *	(1,018.12)	
29/06/2009	Purchase	6,300.8002	10,000.00	7.68	9,992.32			9,992.32	9,846.26	Other *	(146.06)	
		<u>16,908.5964</u>	<u>37,677.55</u>	<u>20.61</u>	<u>37,656.94</u>			<u>37,656.94</u>	<u>26,423.07</u>		<u>(11,233.87)</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
Income Transactions								
30/06/2011		25.3400	20.61					20.61
		<u>25.3400</u>	<u>20.61</u>					<u>20.61</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,908.5964				
Original Cost	37,677.55	- Indexation Method			
Consideration	26,423.07	- Discounted Method			
Total Tax Deferred^		- Other Method*	(11,233.87)		(11,233.87)
- Tax Deferred and Tax Exempt	20.61				
- 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)	(11,233.87)				

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		26,423.07			
CFS Wholesale Global Resources	747/014	16,908.5964		37,677.55		
Taxable Profit/(Loss)	235/014		11,233.87			
Non Taxable Profit/(Loss)	236/014					
Distributions Received	238/014		20.61		20.61	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components