

**Joyce Family Superabundance Super Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 OCTOBER 2014**

**Asset Details**

Account Code      747/021  
 Asset              Onepath OA IP-ING Emerging Coms Ef/Sel  
 Date Sold         10 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)*
<b>Purchase Transactions</b>												
05/06/2008	Purchase	4,406.7848	15,000.00	100.62	14,899.38			14,899.38	14,459.11	Other *	(440.27)	
05/06/2008	Purchase	25.3708	48.87	0.58	48.29			48.29	83.24	Discounted * Indexation	23.30 34.95	11.65
29/06/2009	Purchase	3,401.7807	7,500.00	77.67	7,422.33			7,422.33	11,161.58	Discounted * Indexation	2,492.83 3,739.25	1,246.42
05/09/2009	Purchase	15.6163	36.97	0.36	36.61			36.61	51.24	Discounted * Indexation	9.75 14.63	4.88
		<u>7,849.5526</u>	<u>22,585.84</u>	<u>179.23</u>	<u>22,406.61</u>			<u>22,406.61</u>	<u>25,755.17</u>		<u>2,085.61</u>	<u>1,262.95</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
			47.20					47.20
08/06/2010		42.6600	75.50					75.50
30/06/2011		168.2100	17.51					17.51
30/06/2013		140.9400	32.47					32.47
30/06/2014		77.0100	6.54					6.54
		<u>428.8200</u>	<u>179.22</u>					<u>179.22</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	7,849.5526				
Original Cost	22,585.84	- Indexation Method			
Consideration	25,755.17	- Discounted Method*	2,525.88	1,262.95	3,788.83
Total Tax Deferred^		- Other Method*	(440.27)		(440.27)
- Tax Deferred and Tax Exempt	179.23				
- 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)	3,348.56				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		25,755.17			
Onepath OA IP-ING Emerging Coms Ef/Sel	747/021	7,849.5526		22,585.84		
Taxable Profit/(Loss)	235/021			2,085.61		
Non Taxable Profit/(Loss)	236/021			1,262.95		
Distributions Received	238/021		179.23		179.23	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components