

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

Asset Details

Account Code 747/022
 Asset Onepath OA IP-ING Prop Securities 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)*
29/06/2009	Purchase	44,334.7509	15,000.00	2,204.99	12,795.01			12,795.01	21,249.64	Discounted * Indexation	5,636.42 8,454.63	2,818.21
05/09/2009	Purchase	83.2989	32.27	4.14	28.13			28.13	39.93	Discounted * Indexation	7.87 11.80	3.93
		<u>44,418.0498</u>	<u>15,032.27</u>	<u>2,209.13</u>	<u>12,823.14</u>			<u>12,823.14</u>	<u>21,289.57</u>		<u>5,644.29</u>	<u>2,822.14</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
			45.46					45.46
30/06/2010		87.9300	544.39					544.39
30/06/2011		176.4800	525.13					525.13
30/06/2012		381.0100	608.42		110.92			608.42
30/06/2013		48.8400	254.34					254.34
30/06/2014		294.4100	231.39		0.03			231.39
		<u>988.6700</u>	<u>2,209.13</u>		<u>110.95</u>			<u>2,209.13</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	44,418.0498				
Original Cost	15,032.27	- Indexation Method			
Consideration	21,289.57	- Discounted Method*	5,644.29	2,822.14	8,466.43
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	2,209.13				
- 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)	8,466.43				

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		21,289.57			
Onepath OA IP-ING Prop Securities Ef/Sel	747/022	44,418.0498		15,032.27		
Taxable Profit/(Loss)	235/022			5,644.29		
Non Taxable Profit/(Loss)	236/022			2,822.14		
Distributions Received	238/022		2,209.13		2,209.13	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components