

Joyce Family Superabundance Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 OCTOBER 2014

Asset Details

Account Code 747/031
 Asset Perpetual WIFA Small Companies
 Date Sold 15 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												
05/06/2008	Purchase	4,711.6978	15,000.00	783.46	14,216.54			14,216.54	12,276.59	Other *	(1,939.95)	
29/06/2009	Purchase	2,649.6772	5,000.00	23.15	4,976.85			4,976.85	6,903.88	Discounted * Indexation	1,284.69	642.34
											1,927.03	
		<u>7,361.3750</u>	<u>20,000.00</u>	<u>806.61</u>	<u>19,193.39</u>			<u>19,193.39</u>	<u>19,180.47</u>		<u>(655.26)</u>	<u>642.34</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
			31.81					31.81
30/06/2010		253.9300	20.84		10.23			20.84
30/06/2011		503.0800	7.43		283.07			7.43
30/06/2012		346.7400			83.85			
30/06/2013		1,182.5400			782.57			
30/06/2014		4,819.4400	4.24					4.24
		<u>7,105.7300</u>	<u>64.32</u>		<u>1,159.72</u>			<u>64.32</u>

Joyce Family Superabundance Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 OCTOBER 2014

Asset Details

Account Code 747/031
 Asset Perpetual WIFA Small Companies
 Date Sold 15 October 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	7,361.3750				
Original Cost	20,000.00	- Indexation Method			
Consideration	19,180.47	- Discounted Method*	1,284.69	642.34	1,927.03
Total Tax Deferred^		- Other Method*	(1,939.95)		(1,939.95)
- Tax Deferred and Tax Exempt	64.32				
- Tax Free	742.29				
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)	(12.92)				

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		19,180.47			
Perpetual WIFA Small Companies	747/031	7,361.3750		20,000.00		
Taxable Profit/(Loss)	235/031		655.26			
Non Taxable Profit/(Loss)	236/031			642.34		
Distributions Received	238/031		806.61		806.61	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components