

**Joyce Family Superabundance Super Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 MAY 2015**

**Asset Details**

Account Code      747/040  
 Asset                Antares Prof Premier Fixed Income  
 Date Sold           25 May 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)*
03/12/2009	Purchase	199.9052	10,000.00	126.48	9,873.52			9,873.52	9,593.87	Other *	(279.65)	
14/10/2014	Purchase	208.6946	10,000.00		10,000.00			10,000.00	10,015.69	Other *	15.69	
		<u>408.5998</u>	<u>20,000.00</u>	<u>126.48</u>	<u>19,873.52</u>			<u>19,873.52</u>	<u>19,609.56</u>		<u>(263.96)</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
30/06/2011		354.1300			87.44			
30/06/2013		366.2600			171.08			
		<u>720.3900</u>			<u>258.52</u>			

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	408.5998				
Original Cost	20,000.00	- Indexation Method			
Consideration	19,609.56	- Discounted Method			
Total Tax Deferred^		- Other Method*	(263.96)		(263.96)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	126.48				
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)	(263.96)				

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		19,609.56			
Antares Prof Premier Fixed Income	747/040	408.5998		20,000.00		
Taxable Profit/(Loss)	235/041		263.96			
Non Taxable Profit/(Loss)	236/041					
Distributions Received	238/041		126.48		126.48	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components