

The Bowden Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 FEBRUARY 2015

Asset Details

Account Code 776/007
 Asset AMP - Amp Limited
 Date Sold 24 February 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)*
Purchase Transactions												
25/10/2005	Purchase	98.0000	274.94		274.94			274.94	597.53	Discounted * Indexation	215.06 322.59	107.53
26/04/2006	Purchase	2.0000	16.84		16.84			16.84	12.19	Other *	(4.65)	
25/10/2005	Instalment									Other *		
24/10/2006	Purchase	2.0000	18.20		18.20			18.20	12.19	Other *	(6.01)	
12/04/2007	Purchase	2.0000	20.41		20.41			20.41	12.19	Other *	(8.22)	
24/10/2006	Instalment									Other *		
26/04/2006	Instalment									Other *		
25/10/2005	Instalment									Other *		
12/04/2007	Instalment									Other *		
12/10/2007	Purchase	2.0000	22.88		22.88			22.88	12.19	Other *	(10.69)	
04/04/2008	Purchase	4.0000	25.44		25.44			25.44	24.39	Other *	(1.05)	
17/10/2008	Purchase	3.0000	26.40		26.40			26.40	18.29	Other *	(8.11)	
09/04/2009	Purchase	5.0000	18.08		18.08			18.08	30.48	Discounted * Indexation	8.27 12.40	4.13
16/10/2009	Purchase	2.0000	16.52		16.52			16.52	12.19	Other *	(4.33)	
14/04/2010	Purchase	4.0000	19.20		19.20			19.20	24.39	Discounted * Indexation	3.46 5.19	1.73
15/10/2010	Purchase	3.0000	18.60		18.60			18.60	18.29	Other *	(0.31)	
08/04/2011	Purchase	4.0000	19.05		19.05			19.05	24.39	Discounted * Indexation	3.56 5.34	1.78
14/10/2011	Purchase	5.0000	19.65		19.65			19.65	30.48	Discounted * Indexation	7.22 10.83	3.61
05/04/2012	Purchase	5.0000	19.04		19.04			19.04	30.48	Discounted * Indexation	7.63 11.44	3.81
12/10/2012	Purchase	4.0000	17.63		17.63			17.63	24.39	Discounted *	4.51	2.25

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							Indexation	6.76	
11/04/2013	Purchase	3.0000	18.13	18.13	18.13	18.29	Discounted *	0.11	0.05
							Indexation	0.16	
11/10/2013	Purchase	4.0000	17.02	17.02	17.02	24.39	Discounted *	4.91	2.46
							Indexation	7.37	
10/04/2014	Purchase	3.0000	17.48	17.48	17.48	18.29	Other *	0.81	
10/10/2014	Purchase	4.0000	19.38	19.38	19.38	24.39	Other *	5.01	
		<u>159.0000</u>	<u>624.89</u>	<u>624.89</u>	<u>624.89</u>	<u>969.42</u>		<u>217.18</u>	<u>127.35</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	159.0000	- Indexation Method			
Original Cost	624.89	- Discounted Method*	254.73	127.35	382.08
Consideration	969.42	- Other Method*	(37.55)		(37.55)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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)	344.53				

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		969.42			
AMP - Amp Limited	776/007	159.0000		624.89		
Taxable Profit/(Loss)	235/009			217.18		
Non Taxable Profit/(Loss)	236/009			127.35		
Distributions Received	239/008					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components