

PGEF Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 SEPTEMBER 2015

Asset Details

Account Code 747/007
 Asset CFS MIF-Global Resources
 Date Sold 3 September 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)*
28/03/2008	Purchase	8,577.1683	20,000.00	274.35	19,725.65			19,725.65	7,600.23	Other *	(12,125.42)	
30/06/2009	Purchase	2,097.2335	3,805.76	67.09	3,738.67			3,738.67	1,858.36	Other *	(1,880.31)	
30/06/2010	Purchase	5.3284	7.47	0.17	7.30			7.30	4.72	Other *	(2.58)	
30/06/2011	Purchase	453.9576	704.86	14.52	690.34			690.34	402.25	Other *	(288.09)	
30/06/2012	Purchase	129.5700	139.17	4.14	135.03			135.03	114.81	Other *	(20.22)	
30/06/2014	Purchase	15.7900	19.15	0.50	18.65			18.65	13.99	Other *	(4.66)	
14/12/2014	Purchase	11.2700	11.28	0.36	10.92			10.92	9.99	Other *	(0.93)	
30/06/2015	Purchase	13.3300	13.55	0.42	13.13			13.13	11.81	Other *	(1.32)	
		<u>11,303.6478</u>	<u>24,701.24</u>	<u>361.55</u>	<u>24,339.69</u>			<u>24,339.69</u>	<u>10,016.16</u>		<u>(14,323.53)</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
30/06/2010		7.4700			(7.47)			
30/06/2011		704.8600	9.95		286.03			9.95
30/06/2012		139.1700			73.05			
		<u>851.5000</u>	<u>9.95</u>		<u>351.61</u>			<u>9.95</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,303.6478				
Original Cost	24,701.24	- Indexation Method			
Consideration	10,016.16	- Discounted Method			
Total Tax Deferred^		- Other Method*	(14,323.53)		(14,323.53)
- Tax Deferred and Tax Exempt	9.94				
- Tax Free	351.61				
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)	(14,323.53)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		10,016.16			
CFS MIF-Global Resources	747/007	11,303.6478		24,701.24		
Taxable Profit/(Loss)	235/007		14,323.53			
Non Taxable Profit/(Loss)	236/007					
Distributions Received	238/007		361.55		361.55	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components