

**PGEF Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 AUGUST 2015**

**Asset Details**

Account Code      747/022  
 Asset                Sandhurst Industrial Share Fund  
 Date Sold          28 August 2015

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
13/12/2012	Purchase	12,531.8347	20,000.00	42.23	19,957.77			19,957.77	23,287.60	Discounted * Indexation	2,219.89 3,329.83	1,109.94
		<u>12,531.8347</u>	<u>20,000.00</u>	<u>42.23</u>	<u>19,957.77</u>			<u>19,957.77</u>	<u>23,287.60</u>		<u>2,219.89</u>	<u>1,109.94</u>

<sup>^</sup> 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
30/06/2013		122.7600	4.81					4.81
30/06/2014		519.8100	12.63					12.63
30/06/2015		1,151.4000	24.79					24.79
		<u>1,793.9700</u>	<u>42.23</u>					<u>42.23</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,531.8347				
Original Cost	20,000.00	- Indexation Method			
Consideration	23,287.60	- Discounted Method*	2,219.89	1,109.94	3,329.83
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	42.23				
- 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)	3,329.83				

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		23,287.60			
Sandhurst Industrial Share Fund	747/022	12,531.8347		20,000.00		
Taxable Profit/(Loss)	235/023			2,219.89		
Non Taxable Profit/(Loss)	236/023			1,109.94		
Distributions Received	238/022		42.23		42.23	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components