

**Holman Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 JULY 2014**

**Asset Details**

Account Code      747/004  
 Asset                Maple-Brown Abbott Imputation Fund  
 Date Sold          17 July 2014

**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)*
12/11/2002	Purchase	27,551.6355	35,000.00	238.85	34,761.15			34,761.15	34,376.18	Other *	(384.97)	
30/06/2009	Purchase	6,337.7134	9,001.98	54.94	8,947.04			8,947.04	7,907.56	Other *	(1,039.48)	
		<u>33,889.3489</u>	<u>44,001.98</u>	<u>293.79</u>	<u>43,708.19</u>			<u>43,708.19</u>	<u>42,283.74</u>		<u>(1,424.45)</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
			143.00					143.00
13/04/2010		186.3900	19.00		0.32			19.00
30/06/2011		261.0100	13.88		16.27			13.88
30/06/2012		190.2100	14.60		41.66			14.60
30/06/2013		213.9900			39.14			
30/06/2014		131.8000	5.92					5.92
		<u>983.4000</u>	<u>196.40</u>		<u>97.39</u>			<u>196.40</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	33,889.3489				
Original Cost	44,001.98	- Indexation Method			
Consideration	42,283.74	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,424.45)		(1,424.45)
- Tax Deferred and Tax Exempt	196.40				
- Tax Free	97.39				
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)	(1,424.45)				

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		42,283.74			
Maple-Brown Abbott Imputation Fund	747/004	33,889.3489		44,001.98		
Taxable Profit/(Loss)	235/004		1,424.45			
Non Taxable Profit/(Loss)	236/004					
Distributions Received	238/004		293.79		293.79	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components