

Holman Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 JULY 2014

Asset Details

Account Code 747/006
 Asset AMP FLI-AMP Property Securities
 Date Sold 18 July 2014

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)*
04/05/2001	Purchase	8,174.6735	7,500.00	1,145.05	6,354.95			6,354.95	3,823.68	Other *	(2,531.27)	
04/05/2001	Purchase	59.1724	70.44	8.29	62.15			62.15	27.68	Other *	(34.47)	
11/11/2002	Purchase	14,901.3634	15,000.00	2,087.29	12,912.71			12,912.71	6,970.08	Other *	(5,942.63)	
11/11/2002	Purchase	96.8710	115.32	13.57	101.75			101.75	45.31	Other *	(56.44)	
30/06/2009	Purchase	3,497.2212	3,652.88	489.87	3,163.01			3,163.01	1,635.82	Other *	(1,527.19)	
30/06/2009	Purchase	4,196.6588	4,517.01	587.84	3,929.17			3,929.17	1,962.98	Other *	(1,966.19)	
		<u>30,925.9603</u>	<u>30,855.65</u>	<u>4,331.91</u>	<u>26,523.74</u>			<u>26,523.74</u>	<u>14,465.55</u>		<u>(12,058.19)</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
			2,964.83					2,964.83
30/06/2010		28.6300	352.52					352.52
18/04/2011		211.3800	312.84					312.84
30/06/2012		119.4600	249.53		1.31			249.53
30/06/2013		300.3400	246.84		114.85			246.84
30/06/2014		398.7900	89.20					89.20
		<u>1,058.6000</u>	<u>4,215.76</u>		<u>116.16</u>			<u>4,215.76</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	30,925.9603				
Original Cost	30,855.65	- Indexation Method			
Consideration	14,465.55	- Discounted Method			
Total Tax Deferred^		- Other Method*	(12,058.19)		(12,058.19)
- Tax Deferred and Tax Exempt	4,215.76				
- Tax Free	116.15				
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)	(12,058.19)				

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		14,465.55			
AMP FLI-AMP Property Securities	747/006	30,925.9603		30,855.65		
Taxable Profit/(Loss)	235/006		12,058.19			
Non Taxable Profit/(Loss)	236/006					
Distributions Received	238/006		4,331.91		4,331.91	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components