

Holman Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JULY 2014

Asset Details

Account Code 747/011
 Asset CFS MIF-Geared Share
 Date Sold 29 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)*
11/11/2002	Purchase	5,118.7521	9,093.86	298.18	8,795.68			8,795.68	10,317.87	Discounted * Indexation	1,014.79 1,522.19	507.40
30/06/2009	Purchase	2,314.8052	7,198.61	134.85	7,063.76			7,063.76	4,665.95	Other *	(2,397.81)	
		<u>7,433.5573</u>	<u>16,292.47</u>	<u>433.03</u>	<u>15,859.44</u>			<u>15,859.44</u>	<u>14,983.82</u>		<u>(1,383.02)</u>	<u>507.40</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
			378.75					378.75
30/06/2010		941.8300	21.40					21.40
30/06/2011		380.6000	17.87					17.87
30/06/2012		112.2500	6.96					6.96
30/06/2013		391.0100	5.74					5.74
30/06/2014		596.9100	2.31					2.31
		<u>2,422.6000</u>	<u>433.03</u>					<u>433.03</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	7,433.5573				
Original Cost	16,292.47	- Indexation Method			
Consideration	14,983.82	- Discounted Method*	1,014.79	507.40	1,522.19
Total Tax Deferred^		- Other Method*	(2,397.81)		(2,397.81)
- Tax Deferred and Tax Exempt	433.03				
- 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)	(875.62)				

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		14,983.82			
CFS MIF-Geared Share	747/011	7,433.5573		16,292.47		
Taxable Profit/(Loss)	235/011		1,383.02			
Non Taxable Profit/(Loss)	236/011			507.40		
Distributions Received	238/011		433.03		433.03	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components