

Holman Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 JULY 2014

Asset Details

Account Code 747/016
 Asset Goldman Sachs Emerging Leaders Fund
 Date Sold 22 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)*
03/05/2001	Purchase	5,972.2886	20,000.00	466.96	19,533.04			19,533.04	15,316.05	Other *	(4,216.99)	
30/06/2009	Purchase	8,415.4349	28,191.59	657.97	27,533.62			27,533.62	21,581.54	Other *	(5,952.08)	
		<u>14,387.7235</u>	<u>48,191.59</u>	<u>1,124.93</u>	<u>47,066.66</u>			<u>47,066.66</u>	<u>36,897.59</u>		<u>(10,169.07)</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
			836.35					836.35
30/06/2010		193.7800	53.09					53.09
30/06/2011		497.5500	27.34					27.34
30/06/2012		517.8100	77.54		5.75			77.54
30/06/2013		406.3500	37.64		78.46			37.64
30/06/2014		303.5700	8.76					8.76
		<u>1,919.0600</u>	<u>1,040.72</u>		<u>84.21</u>			<u>1,040.72</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	14,387.7235				
Original Cost	48,191.59	- Indexation Method			
Consideration	36,897.59	- Discounted Method			
Total Tax Deferred^		- Other Method*	(10,169.07)		(10,169.07)
- Tax Deferred and Tax Exempt	1,040.72				
- Tax Free	84.21				
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)	(10,169.07)				

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		36,897.59			
Goldman Sachs Emerging Leaders Fund	747/016	14,387.7235		48,191.59		
Taxable Profit/(Loss)	235/016		10,169.07			
Non Taxable Profit/(Loss)	236/016					
Distributions Received	238/016		1,124.93		1,124.93	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components