

**Holman Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 MARCH 2014**

**Asset Details**

Account Code      747/018  
 Asset                Hunter Hall Australian Value Trust  
 Date Sold           24 March 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	15,919.9081	20,000.00	232.30	19,767.70			19,767.70	19,767.70	Other *		
30/06/2009	Purchase	9,421.2845	14,282.82	369.18	13,913.64			13,913.64	11,698.38	Other *	(2,215.26)	
		<u>25,341.1926</u>	<u>34,282.82</u>	<u>601.48</u>	<u>33,681.34</u>			<u>33,681.34</u>	<u>31,466.08</u>		<u>(2,215.26)</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
			54.00					54.00
25/01/2010		190.8000	65.00					65.00
22/01/2013		1,185.8800			874.03			
		<u>1,376.6800</u>	<u>119.00</u>		<u>874.03</u>			<u>119.00</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	25,341.1926				
Original Cost	34,282.82	- Indexation Method			
Consideration	31,466.08	- Discounted Method			
Total Tax Deferred^		- Other Method*	(2,215.26)		(2,215.26)
- Tax Deferred and Tax Exempt	119.00				
- Tax Free	482.48				
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)	(2,215.26)				

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		31,466.08			
Hunter Hall Australian Value Trust	747/018	25,341.1926		34,282.82		
Taxable Profit/(Loss)	235/018		2,215.26			
Non Taxable Profit/(Loss)	236/018					
Distributions Received	238/018		601.48		601.48	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components