

Holman Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 JULY 2014

Asset Details

Account Code 747/021
 Asset Onepath OA IP-ING Blue Chip Imptn Ef/Sel
 Date Sold 21 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)*
05/12/2001	Purchase	4,912.7978	12,000.00	7.05	11,992.95			11,992.95	9,126.98	Other *	(2,865.97)	
05/12/2001	Purchase	358.0899	774.47	0.51	773.96			773.96	665.26	Other *	(108.70)	
30/06/2009	Purchase	4,379.1056	11,310.60	6.29	11,304.31			11,304.31	8,135.48	Other *	(3,168.83)	
05/09/2009	Purchase	17.1593	27.17	0.04	27.13			27.13	31.88	Discounted * Indexation	3.17 4.75	1.58
05/09/2009	Purchase	1.3263	2.10		2.10			2.10	2.46	Discounted * Indexation	0.24 0.36	0.12
07/09/2010	Purchase	20,847.7331	33,064.50	52.67	33,011.83			33,011.83	38,730.83	Discounted * Indexation	3,812.67 5,719.00	1,906.33
		<u>30,516.2120</u>	<u>57,178.84</u>	<u>66.56</u>	<u>57,112.28</u>			<u>57,112.28</u>	<u>56,692.89</u>		<u>(2,327.42)</u>	<u>1,908.03</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
			74.01					74.01
30/06/2010		65.3100	1.41		(33.27)			1.41
30/06/2012		382.3900	1.67					1.67
		<u>447.7000</u>	<u>77.09</u>		<u>(33.27)</u>			<u>77.09</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	30,516.2120				
Original Cost	57,178.84	- Indexation Method			
Consideration	56,692.89	- Discounted Method*	3,816.08	1,908.03	5,724.11
Total Tax Deferred^		- Other Method*	(6,143.50)		(6,143.50)
- Tax Deferred and Tax Exempt	77.08				
- Tax Free	(10.52)				
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)	(419.39)				

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		56,692.89			
Onepath OA IP-ING Blue Chip Imptn Ef/Sel	747/021	30,516.2120		57,178.84		
Taxable Profit/(Loss)	235/021		2,327.42			
Non Taxable Profit/(Loss)	236/021			1,908.03		
Distributions Received	238/021		66.56		66.56	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components