

**Grass Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2014**

**Asset Details**

Account Code      747/073  
 Asset                Antares Prof High Growth Share Fund  
 Date Sold           6 November 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)*
17/10/2011	Purchase	17,516.8576	17,737.57	35.88	17,701.69			17,701.69	19,963.96	Discounted * Indexation	1,508.18 2,262.27	754.09
		<u>17,516.8576</u>	<u>17,737.57</u>	<u>35.88</u>	<u>17,701.69</u>			<u>17,701.69</u>	<u>19,963.96</u>		<u>1,508.18</u>	<u>754.09</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
30/06/2013		1,160.1500	19.78		0.30			19.78
30/06/2014		2,289.6600	16.10					16.10
		<u>3,449.8100</u>	<u>35.88</u>		<u>0.30</u>			<u>35.88</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,516.8576				
Original Cost	17,737.57	- Indexation Method			
Consideration	19,963.96	- Discounted Method*	1,508.18	754.09	2,262.27
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	35.88				
- 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)	2,262.27				

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		19,963.96			
Antares Prof High Growth Share Fund	747/073	17,516.8576		17,737.57		
Taxable Profit/(Loss)	235/081			1,508.18		
Non Taxable Profit/(Loss)	236/081			754.09		
Distributions Received	238/074		35.88		35.88	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components