

PAMADEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 FEBRUARY 2016

Asset Details

Account Code 782/003
 Asset Cromwell Box Hill Trust
 Date Sold 12 February 2016

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)*
12/03/2013	Purchase	50,000.0000	50,000.00	49,462.92	537.08			537.08		Other *	(537.08)	
		<u>50,000.0000</u>	<u>50,000.00</u>	<u>49,462.92</u>	<u>537.08</u>			<u>537.08</u>			<u>(537.08)</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
10/04/2013		187.5000	187.50					187.50
10/05/2013		322.9200	322.92					322.92
07/06/2013		322.9200	322.92					322.92
30/06/2013		322.9200	322.92					322.92
30/06/2014		322.9200	3,874.98					3,874.98
30/06/2015		333.3300	3,999.96					3,999.96
12/02/2016		446.8700	40,431.72					40,431.72
		<u>2,259.3800</u>	<u>49,462.92</u>					<u>49,462.92</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	50,000.0000				
Original Cost	50,000.00	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(537.08)		(537.08)
- Tax Deferred and Tax Exempt	49,462.92				
- 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)	(537.08)				

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					
Cromwell Box Hill Trust	782/003	50,000.0000		50,000.00		
Taxable Profit/(Loss)	235/003		537.08			
Non Taxable Profit/(Loss)	236/003					
Distributions Received	238/003		49,462.92		49,462.92	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components