

TOM DIXON ALLOCATED PENSION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 SEPTEMBER 2012

Asset Details

Account Code 747/003
 Asset Absolute Capital - The Yield Strategies Fund
 Date Sold 3 September 2012

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)*
23/05/2007	Purchase	11,606.0000	10,000.00	4,749.62	5,250.38			5,250.38	197.95 Other *	(5,052.43)	
		<u>11,606.0000</u>	<u>10,000.00</u>	<u>4,749.62</u>	<u>5,250.38</u>			<u>5,250.38</u>	<u>197.95</u>	<u>(5,052.43)</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
			1,186.39					1,186.39
02/06/2010		692.6900	1,878.89					1,878.89
23/02/2011		284.7500	1,684.34					1,684.34
		<u>977.4400</u>	<u>4,749.62</u>					<u>4,749.62</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,606.0000				
Original Cost	10,000.00	- Indexation Method			
Consideration	197.95	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(5,052.43)		(5,052.43)
- Tax Deferred and Tax Exempt	4,749.62				
- 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)	(5,052.43)				

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		197.95			
Absolute Capital - The Yield Strategies Fund	747/003	11,606.0000		10,000.00		
Taxable Profit/(Loss)	235/003		5,052.43			
Non Taxable Profit/(Loss)	236/003					
Distributions Received	238/003		4,749.62		4,749.62	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components