

Tom Dixon Allocated Pension Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 DECEMBER 2014

Asset Details

Account Code 747/004
 Asset Antares Investors Pers Elite Opp Share
 Date Sold 8 December 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)*
30/06/2009	Purchase	7,826.1670	8,500.00	77.80	8,422.20			8,422.20	11,332.29	Discounted * Indexation	1,940.06 2,910.09	970.03
		<u>7,826.1670</u>	<u>8,500.00</u>	<u>77.80</u>	<u>8,422.20</u>			<u>8,422.20</u>	<u>11,332.29</u>		<u>1,940.06</u>	<u>970.03</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
			35.36					35.36
30/06/2010		41.8600	27.16					27.16
30/06/2011		20.9600	12.95					12.95
30/06/2012		17.7900	0.64					0.64
30/06/2014		518.5700	1.52					1.52
02/10/2014		77.1600	0.17					0.17
		<u>676.3400</u>	<u>77.80</u>					<u>77.80</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	7,826.1670				
Original Cost	8,500.00	- Indexation Method			
Consideration	11,332.29	- Discounted Method*	1,940.06	970.03	2,910.09
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	77.80				
- 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)	2,910.09				

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		11,332.29			
Antares Investors Pers Elite Opp Share	747/004	7,826.1670		8,500.00		
Taxable Profit/(Loss)	235/004			1,940.06		
Non Taxable Profit/(Loss)	236/004			970.03		
Distributions Received	238/004		77.80		77.80	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components