

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

**Asset Details**

Account Code      747/005  
 Asset                Blackrock Australian 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)*
<b>Purchase Transactions</b>												
21/08/2000	Purchase	12,334.3257	35,089.97	401.59	34,688.38			34,688.38	21,040.83	Other *	(13,647.55)	
04/10/2000	Purchase	56.9000	157.82	1.85	155.97			155.97	97.06	Other *	(58.91)	
30/06/2009	Purchase	1,242.9514	3,377.48	40.47	3,337.01			3,337.01	2,120.32	Other *	(1,216.69)	
30/06/2009	Purchase	4.6786	12.70	0.15	12.55			12.55	7.98	Other *	(4.57)	
		<u>13,638.8557</u>	<u>38,637.97</u>	<u>444.06</u>	<u>38,193.91</u>			<u>38,193.91</u>	<u>23,266.19</u>		<u>(14,927.72)</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
<b>Income Transactions</b>								
			44.91					44.91
30/06/2010		163.6600	165.99					165.99
30/06/2011		206.3600	14.45		0.04			14.45
30/06/2012		3,917.5400	4.77		48.10			4.77
30/06/2013		2,922.2100	3.55		136.43			3.55
30/06/2014		3,059.2100	25.82					25.82
		<u>10,268.9800</u>	<u>259.49</u>		<u>184.57</u>			<u>259.49</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	13,638.8557				
Original Cost	38,637.97	- Indexation Method			
Consideration	23,266.19	- Discounted Method			
Total Tax Deferred^		- Other Method*	(14,927.72)		(14,927.72)
- Tax Deferred and Tax Exempt	259.49				
- Tax Free	184.57				
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)	(14,927.72)				

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		23,266.19			
Blackrock Australian Share	747/005	13,638.8557		38,637.97		
Taxable Profit/(Loss)	235/005		14,927.72			
Non Taxable Profit/(Loss)	236/005					
Distributions Received	238/005		444.06		444.06	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components