

**Tom Dixon Allocated Pension Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 5 DECEMBER 2014**

**Asset Details**

Account Code      747/007  
 Asset                BT European Share Retail  
 Date Sold           5 December 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)*
<b>Purchase Transactions</b>												
18/08/2000	Purchase	5,709.9537	19,642.24		19,642.24			19,642.24	19,094.62	Other *	(547.62)	
18/09/2000	Purchase	2,917.5784	10,000.00		10,000.00			10,000.00	9,756.65	Other *	(243.35)	
30/06/2009	Purchase	1,186.6610	3,398.34		3,398.34			3,398.34	3,968.31	Discounted *	379.98	189.99
										Indexation	569.97	
30/06/2009	Purchase	237.7512	680.73		680.73			680.73	795.06	Discounted *	76.22	38.11
										Indexation	114.33	
		<u>10,051.9443</u>	<u>33,721.31</u>		<u>33,721.31</u>			<u>33,721.31</u>	<u>33,614.64</u>		<u>(334.77)</u>	<u>228.10</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	10,051.9443				
Original Cost	33,721.31	- Indexation Method			
Consideration	33,614.64	- Discounted Method*	456.20	228.10	684.30
Total Tax Deferred^		- Other Method*	(790.97)		(790.97)
- Tax Deferred and Tax Exempt	0.00				
- 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)	(106.67)				

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		33,614.64			
BT European Share Retail	747/007	10,051.9443		33,721.31		
Taxable Profit/(Loss)	235/007		334.77			
Non Taxable Profit/(Loss)	236/007			228.10		
Distributions Received	238/007					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components