

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

**Asset Details**

Account Code      747/008  
 Asset                BT Imputation Retail  
 Date Sold           5 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)*
04/06/2007	Purchase	11,898.8500	25,000.00	245.58	24,754.42			24,754.42	20,335.15	Other *	(4,419.27)	
30/06/2009	Purchase	23.1162	29.87	0.46	29.41			29.41	39.51	Discounted * Indexation	6.73 10.10	3.37
01/10/2009	Purchase	135.8200	208.63	2.73	205.90			205.90	232.12	Discounted * Indexation	17.48 26.22	8.74
		<u>12,057.7862</u>	<u>25,238.50</u>	<u>248.77</u>	<u>24,989.73</u>			<u>24,989.73</u>	<u>20,606.78</u>		<u>(4,395.06)</u>	<u>12.11</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
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**Income Transactions**

			108.68					108.68
13/04/2010		108.5200	58.37		1.20			58.37
30/06/2011		111.1200	16.91		1.59			16.91
30/06/2012		199.5400	27.54		0.32			27.54
30/06/2013		123.0400	18.46		3.65			18.46
30/06/2014		254.6200	6.71					6.71
09/10/2014		121.7800	5.43					5.43
		<u>918.6200</u>	<u>242.10</u>		<u>6.76</u>			<u>242.10</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,057.7862				
Original Cost	25,238.50	- Indexation Method			
Consideration	20,606.78	- Discounted Method*	24.21	12.11	36.32
Total Tax Deferred^		- Other Method*	(4,419.27)		(4,419.27)
- Tax Deferred and Tax Exempt	242.10				
- Tax Free	6.67				
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)	(4,382.95)				

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		20,606.78			
BT Imputation Retail	747/008	12,057.7862		25,238.50		
Taxable Profit/(Loss)	235/008		4,395.06			
Non Taxable Profit/(Loss)	236/008			12.11		
Distributions Received	238/008		248.77		248.77	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components