

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

Asset Details

Account Code 747/014
 Asset CFS FC W Inv-CFS W Australian Share Core
 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)*
11/05/2011	Purchase	12,642.2329	18,180.79	188.45	17,992.34			17,992.34	20,637.17	Discounted * Indexation	1,763.22 2,644.83	881.61
		<u>12,642.2329</u>	<u>18,180.79</u>	<u>188.45</u>	<u>17,992.34</u>			<u>17,992.34</u>	<u>20,637.17</u>		<u>1,763.22</u>	<u>881.61</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
			115.76					115.76
30/06/2010		171.9300	30.70					30.70
23/05/2011		(16.7000)	(16.70)					(16.70)
23/05/2011		(11.3100)	(11.31)					(11.31)
23/05/2011		(50.8800)	(50.88)					(50.88)
30/06/2011		228.8200	53.72					53.72
30/06/2012		246.5200	20.25					20.25
30/06/2013		304.6800	14.36					14.36
30/06/2014		872.3100	32.55					32.55
		<u>1,745.3700</u>	<u>188.45</u>					<u>188.45</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,642.2329				
Original Cost	18,180.79	- Indexation Method			
Consideration	20,637.17	- Discounted Method*	1,763.22	881.61	2,644.83
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	188.45				
- 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)	2,644.83				

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		20,637.17			
CFS FC W Inv-CFS W Australian Share Core	747/014	12,642.2329		18,180.79		
Taxable Profit/(Loss)	235/014			1,763.22		
Non Taxable Profit/(Loss)	236/014			881.61		
Distributions Received	238/014		188.45		188.45	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components