

Tom Dixon Allocated Pension Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 DECEMBER 2014

Asset Details

Account Code 747/021
 Asset Goldman Sachs Emerging Leaders Fund
 Date Sold 10 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)*
22/09/2000	Purchase	8,560.3905	24,470.74	462.08	24,008.66			24,008.66	22,728.72	Other *	(1,279.94)	
30/06/2009	Purchase	334.5960	1,113.31	18.06	1,095.25			1,095.25	888.39	Other *	(206.86)	
		<u>8,894.9865</u>	<u>25,584.05</u>	<u>480.14</u>	<u>25,103.91</u>			<u>25,103.91</u>	<u>23,617.11</u>		<u>(1,486.80)</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
			301.66					301.66
30/06/2010		119.8100	32.83		0.05			32.83
30/06/2011		307.6100	16.91					16.91
30/06/2012		320.1400	47.94		3.56			47.94
30/06/2013		251.2300	23.27		48.51			23.27
30/06/2014		187.6900	5.41					5.41
		<u>1,186.4800</u>	<u>428.02</u>		<u>52.12</u>			<u>428.02</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,894.9865				
Original Cost	25,584.05	- Indexation Method			
Consideration	23,617.11	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,486.80)		(1,486.80)
- Tax Deferred and Tax Exempt	428.02				
- Tax Free	52.12				
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)	(1,486.80)				

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		23,617.11			
Goldman Sachs Emerging Leaders Fund	747/021	8,894.9865		25,584.05		
Taxable Profit/(Loss)	235/021		1,486.80			
Non Taxable Profit/(Loss)	236/021					
Distributions Received	238/021		480.14		480.14	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components