

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

Asset Details

Account Code 747/024
 Asset Onepath OA IP-ING Emerging Coms EF/Sel
 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)*
18/08/2000	Purchase	6,060.3612	30,000.00	167.05	29,832.95			29,832.95	19,569.49	Other *	(10,263.46)	
18/08/2000	Purchase	231.0361	843.02	6.37	836.65			836.65	746.04	Other *	(90.61)	
01/07/2006	Purchase	1,688.5047	5,000.00	46.54	4,953.46			4,953.46	5,452.34	Discounted * Indexation	332.59 498.88	166.29
01/07/2006	Purchase	29.7970	93.55	0.82	92.73			92.73	96.22	Discounted * Indexation	2.33 3.49	1.16
30/06/2009	Purchase	1,003.2427	4,626.45	27.65	4,598.80			4,598.80	3,239.57	Other *	(1,359.23)	
		<u>9,012.9417</u>	<u>40,563.02</u>	<u>248.43</u>	<u>40,314.59</u>			<u>40,314.59</u>	<u>29,103.66</u>		<u>(11,378.38)</u>	<u>167.45</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
			104.38					104.38
21/06/2010		4.5200	86.67					86.67
30/06/2011		193.1400	20.11					20.11
30/06/2013		161.8400	37.28					37.28
		<u>359.5000</u>	<u>248.44</u>					<u>248.44</u>

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

Asset Details

Account Code 747/024
 Asset Onepath OA IP-ING Emerging Coms EF/Sel
 Date Sold 5 December 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	9,012.9417				
Original Cost	40,563.02	- Indexation Method			
Consideration	29,103.66	- Discounted Method*	334.92	167.45	502.37
Total Tax Deferred^		- Other Method*	(11,713.30)		(11,713.30)
- Tax Deferred and Tax Exempt	248.43				
- 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)	(11,210.93)				

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		29,103.66			
Onepath OA IP-ING Emerging Coms EF/Sel	747/024	9,012.9417		40,563.02		
Taxable Profit/(Loss)	235/024		11,378.38			
Non Taxable Profit/(Loss)	236/024			167.45		
Distributions Received	238/024		248.43		248.43	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components