

TOM DIXON ALLOCATED PENSION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 JULY 2009

Asset Details

Account Code 747/026
 Asset Macquarie - Gilt Edge Bond Trust
 Date Sold 23 July 2009

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	23,410.9890	25,849.34	148.17	25,701.17			25,701.17	24,558.12	Other *	(1,143.05)	
		<u>23,410.9890</u>	<u>25,849.34</u>	<u>148.17</u>	<u>25,701.17</u>			<u>25,701.17</u>	<u>24,558.12</u>		<u>(1,143.05)</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
			148.17					148.17
			<u>148.17</u>					<u>148.17</u>

Income Transactions

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	23,410.9890				
Original Cost	25,849.34	- Indexation Method			
Consideration	24,558.12	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,143.05)		(1,143.05)
- Tax Deferred and Tax Exempt	148.17				
- 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)	(1,143.05)				

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		24,558.12			
Macquarie - Gilt Edge Bond Trust	747/026	23,410.9890		25,849.34		
Taxable Profit/(Loss)	235/026		1,143.05			
Non Taxable Profit/(Loss)	236/026					
Distributions Received	238/026		148.17		148.17	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components