

Tom Dixon Allocated Pension Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 NOVEMBER 2015

Asset Details

Account Code 747/033
 Asset Shakespeare Haney Premium Inc (24 Mth)
 Date Sold 30 November 2015

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)*
22/08/2000	Purchase	55,440.0000	42,052.98	24,202.82	17,850.16			17,850.16		Other *	(17,850.16)	
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
22/08/2000	Instalment									Other *		
		55,440.0000	42,052.98	24,202.82	17,850.16			17,850.16			(17,850.16)	

[^] 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

			2,320.35					2,320.35
15/06/2010		417.7400	3,812.31					3,812.31
30/11/2010		(791.1100)	(791.11)					(791.11)
20/05/2011		(484.4800)	(484.48)					(484.48)
15/06/2011		310.6600	2,712.15					2,712.15

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15/06/2012	1,017.2700	5,367.79		5,367.79
16/06/2014	2,388.9900	9,548.83		9,548.83
16/02/2015	687.3300	1,716.98		1,716.98
	<u>3,546.4000</u>	<u>24,202.82</u>		<u>24,202.82</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	55,440.0000				
Original Cost	42,052.98	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(17,850.16)		(17,850.16)
- Tax Deferred and Tax Exempt	24,202.82				
- 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)	(17,850.16)				

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					
Shakespeare Haney Premium Inc (24 Mth)	747/033	55,440.0000		42,052.98		
Taxable Profit/(Loss)	235/034		17,850.16			
Non Taxable Profit/(Loss)	236/034					
Distributions Received	238/033		24,202.82		24,202.82	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components