

Tom Dixon Allocated Pension Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 7 JUNE 2016

Asset Details

Account Code 747/042
 Asset Plato Australian Shares Income Fund
 Date Sold 7 June 2016

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)*
12/12/2014	Purchase	8,202.7725	10,380.61	15.42	10,365.19			10,365.19	10,000.00	Other *	(365.19)	
		<u>8,202.7725</u>	<u>10,380.61</u>	<u>15.42</u>	<u>10,365.19</u>			<u>10,365.19</u>	<u>10,000.00</u>		<u>(365.19)</u>	

Purchase Transactions

[^] 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
30/06/2015		255.1300	74.08		0.21			74.08
		<u>255.1300</u>	<u>74.08</u>		<u>0.21</u>			<u>74.08</u>

Income Transactions

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,202.7725				
Original Cost	10,380.61	- Indexation Method			
Consideration	10,000.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	(365.19)		(365.19)
- Tax Deferred and Tax Exempt	15.38				
- Tax Free	0.04				
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)	(365.19)				

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		10,000.00			
Plato Australian Shares Income Fund	747/042	8,202.7725		10,380.61		
Taxable Profit/(Loss)	235/046		365.19			
Non Taxable Profit/(Loss)	236/046					
Distributions Received	238/043		15.42		15.42	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components