

**Dundon Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 MAY 2016**

**Asset Details**

Account Code      747/013  
 Asset                Antares Prof Australian Equities  
 Date Sold          17 May 2016

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
17/10/2006	Purchase	27,342.9489	40,000.00	118.82	39,881.18			39,881.18	24,028.98	Other *	(15,852.20)	
20/03/2014	Purchase	41,551.2465	60,000.00	180.58	59,819.42			59,819.42	36,515.24	Other *	(23,304.18)	
		<u>68,894.1954</u>	<u>100,000.00</u>	<u>299.40</u>	<u>99,700.60</u>			<u>99,700.60</u>	<u>60,544.22</u>		<u>(39,156.38)</u>	

<sup>^</sup> 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
30/06/2010		172.4300	96.29					96.29
30/06/2011		496.2000	65.99					65.99
30/06/2012		167.8600	4.14					4.14
30/06/2013		285.8900	21.30		0.56			21.30
30/06/2014		5,481.1400	39.87					39.87
30/06/2015		31,315.2600	71.25					71.25
		<u>37,918.7800</u>	<u>298.84</u>		<u>0.56</u>			<u>298.84</u>

**Dundon Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 MAY 2016**

**Asset Details**

Account Code      747/013  
 Asset                Antares Prof Australian Equities  
 Date Sold           17 May 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	68,894.1954				
Original Cost	100,000.00	- Indexation Method			
Consideration	60,544.22	- Discounted Method			
Total Tax Deferred^		- Other Method*	(39,156.38)		(39,156.38)
- Tax Deferred and Tax Exempt	298.84				
- Tax Free	0.56				
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)	(39,156.38)				

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		60,544.22			
Antares Prof Australian Equities	747/013	68,894.1954		100,000.00		
Taxable Profit/(Loss)	235/013		39,156.38			
Non Taxable Profit/(Loss)	236/013					
Distributions Received	238/013		299.40		299.40	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components