

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

**Asset Details**

Account Code 747/038  
 Asset SG Hiscock WS Property Securities  
 Date Sold 17 May 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)*
28/05/2003	Purchase	41,944.4000	54,427.05	1,510.89	52,916.16			52,916.16	36,030.24	Other *	(16,885.92)	
30/06/2009	Purchase	10,711.3400	12,718.19	385.83	12,332.36			12,332.36	9,201.04	Other *	(3,131.32)	
20/03/2014	Purchase	93,837.9731	60,000.00	3,193.77	56,806.23			56,806.23	80,606.82	Discounted * Indexation	15,867.06 23,800.59	7,933.53
		<u>146,493.7131</u>	<u>127,145.24</u>	<u>5,090.49</u>	<u>122,054.75</u>			<u>122,054.75</u>	<u>125,838.10</u>		<u>(4,150.18)</u>	<u>7,933.53</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
30/06/2010		616.1100	844.90		13.95			844.90
30/06/2011		389.3000	846.20		42.51			846.20
30/06/2012		433.5700	756.70		60.08			756.70
30/06/2013		403.8400	470.77		174.42			470.77
08/01/2014		478.0200	409.56					409.56
30/06/2015		788.0500	1,657.78					1,657.78
		<u>3,108.8900</u>	<u>4,985.91</u>		<u>290.96</u>			<u>4,985.91</u>

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

**Asset Details**

Account Code      747/038  
 Asset                SG Hiscock WS Property Securities  
 Date Sold           17 May 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	146,493.7131				
Original Cost	127,145.24	- Indexation Method			
Consideration	125,838.10	- Discounted Method*	15,867.06	7,933.53	23,800.59
Total Tax Deferred^		- Other Method*	(20,017.24)		(20,017.24)
- Tax Deferred and Tax Exempt	4,985.91				
- Tax Free	104.58				
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)	3,783.35				

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		125,838.10			
SG Hiscock WS Property Securities	747/038	146,493.7131		127,145.24		
Taxable Profit/(Loss)	235/038		4,150.18			
Non Taxable Profit/(Loss)	236/038			7,933.53		
Distributions Received	238/038		5,090.49		5,090.49	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components