

Dundon Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 MAY 2016

Asset Details

Account Code 747/059
 Asset Perpetual Wholesale Indl Share
 Date Sold 20 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)*
Purchase Transactions												
28/05/2003	Purchase	35,176.6548	49,423.20	276.85	49,146.35			49,146.35	46,793.36	Other *	(2,352.99)	
30/06/2009	Purchase	2,414.0470	3,920.14	19.00	3,901.14			3,901.14	3,211.26	Other *	(689.88)	
20/03/2014	Purchase	19,487.1190	40,000.00	153.37	39,846.63			39,846.63	25,922.52	Other *	(13,924.11)	
		<u>57,077.8208</u>	<u>93,343.34</u>	<u>449.22</u>	<u>92,894.12</u>			<u>92,894.12</u>	<u>75,927.14</u>		<u>(16,966.98)</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
Income Transactions								
30/06/2010		1,089.4400	3.10		10.11			3.10
30/06/2011		1,421.4700	6.12		12.89			6.12
30/06/2012		1,320.9600	20.31		1.36			20.31
30/06/2013		963.8400	15.77		364.27			15.77
30/06/2014		29,592.9800	2.50					2.50
30/06/2015		16,871.2500	12.79					12.79
		<u>51,259.9400</u>	<u>60.59</u>		<u>388.63</u>			<u>60.59</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	57,077.8208				
Original Cost	93,343.34	- Indexation Method			
Consideration	75,927.14	- Discounted Method			
Total Tax Deferred^		- Other Method*	(16,966.98)		(16,966.98)
- Tax Deferred and Tax Exempt	60.59				
- Tax Free	388.63				
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)	(16,966.98)				

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		75,927.14			
Perpetual Wholesale Indl Share	747/059	57,077.8208		93,343.34		
Taxable Profit/(Loss)	235/060		16,966.98			
Non Taxable Profit/(Loss)	236/060					
Distributions Received	238/060		449.22		449.22	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components