

**Dundon Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 8 MARCH 2016**

**Asset Details**

Account Code      747/076  
 Asset                Wellington Premium Income Fund  
 Date Sold           8 March 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)*
19/12/2007	Purchase	29,700.0000	29,789.14	1,514.70	28,274.44			28,274.44		Other *	(28,274.44)	
19/12/2007	Instalment									Other *		
		<u>29,700.0000</u>	<u>29,789.14</u>	<u>1,514.70</u>	<u>28,274.44</u>			<u>28,274.44</u>			<u>(28,274.44)</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
11/04/2011		297.0000	594.00					594.00
14/03/2012		445.5000	742.50					742.50
19/12/2012		178.2000	178.20					178.20
		<u>920.7000</u>	<u>1,514.70</u>					<u>1,514.70</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	29,700.0000				
Original Cost	29,789.14	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(28,274.44)		(28,274.44)
- Tax Deferred and Tax Exempt	1,514.70				
- 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)	(28,274.44)				

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					
Wellington Premium Income Fund	747/076	29,700.0000		29,789.14		
Taxable Profit/(Loss)	235/078		28,274.44			
Non Taxable Profit/(Loss)	236/078					
Distributions Received	238/078		1,514.70		1,514.70	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components