

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

**Asset Details**

Account Code      747/091  
 Asset              Ausbil Trust Aust Active Equity Fund  
 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)*
20/03/2014	Purchase	22,184.0591	75,000.00	43.98	74,956.02			74,956.02	73,888.20	Other *	(1,067.82)	
		<u>22,184.0591</u>	<u>75,000.00</u>	<u>43.98</u>	<u>74,956.02</u>			<u>74,956.02</u>	<u>73,888.20</u>		<u>(1,067.82)</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
30/06/2015		1,539.1900	24.19					24.19
12/01/2016		1,767.8600	19.79					19.79
		<u>3,307.0500</u>	<u>43.98</u>					<u>43.98</u>

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

**Asset Details**

Account Code      747/091  
 Asset              Ausbil Trust Aust Active Equity Fund  
 Date Sold         17 May 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	22,184.0591				
Original Cost	75,000.00	- Indexation Method			
Consideration	73,888.20	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,067.82)		(1,067.82)
- Tax Deferred and Tax Exempt	43.98				
- 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)	(1,067.82)				

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		73,888.20			
Ausbil Trust Aust Active Equity Fund	747/091	22,184.0591		75,000.00		
Taxable Profit/(Loss)	235/094		1,067.82			
Non Taxable Profit/(Loss)	236/094					
Distributions Received	238/093		43.98		43.98	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components