

D & J SKILTON SUPER FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 MAY 2016

Asset Details

Account Code 776/024
 Asset Woodside Petroleum Limited - Ordinary Fully Paid
 Date Sold 31 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												
01/07/2012	Purchase	4,479.0000	89,071.09		89,071.09			89,071.09	124,140.60	Discounted * Indexation	23,379.67 35,069.51	11,689.84
10/01/2014	Purchase	650.0000	24,499.42		24,499.42			24,499.42	18,015.49	Other *	(6,483.93)	
07/02/2014	Purchase	2,698.0000	100,097.87		100,097.87			100,097.87	74,778.15	Other *	(25,319.72)	
16/02/2015	Purchase	1,435.0000	50,050.40		50,050.40			50,050.40	39,772.67	Other *	(10,277.73)	
14/09/2015	Purchase	680.0000	20,013.99		20,013.99			20,013.99	18,846.98	Other *	(1,167.01)	
14/09/2015	Purchase	680.0000	20,021.95		20,021.95			20,021.95	18,846.98	Other *	(1,174.97)	
		<u>10,622.0000</u>	<u>303,754.72</u>		<u>303,754.72</u>			<u>303,754.72</u>	<u>294,400.87</u>		<u>(21,043.69)</u>	<u>11,689.84</u>

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	10,622.0000				
Original Cost	303,754.72	- Indexation Method			
Consideration	294,400.87	- Discounted Method*	23,379.67	11,689.84	35,069.51
Total Tax Deferred^		- Other Method*	(44,423.36)		(44,423.36)
- Tax Deferred and Tax Exempt	0.00				
- 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)	(9,353.85)				

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		294,400.87			
Woodside Petroleum Limited - Ordinary Fully Paid	776/024	10,622.0000		303,754.72		
Taxable Profit/(Loss)	235/025		21,043.69			
Non Taxable Profit/(Loss)	236/025			11,689.84		
Distributions Received	239/024					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components