## Saywell Superannuation Fund PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 FEBRUARY 2015

## **Asset Details**

Account Code	747/002
Asset	Advance Australia Small Company Fund
Date Sold	23 February 2015

## **Transactions Details**

Transaction			Cost Base	Adjusted	CPI	CPI	CGT			Taxable	Non Taxable
Туре	Units	Cost	Adjust^	-		Sale	Cost Base	Consideration	Method		
Transaction	ns										
Purchase	16,363.0400	15,000.00	38.28	14,961.72			14,961.72	15,692.16	Discounted *	486.96	243.48
									Indexation	730.44	
	16,363.0400	15,000.00	38.28	14,961.72			14,961.72	15,692.16		486.96	243.48
ents include deferre	ed tax and tax free c	omponents.									
l method											
Transaction		Tax	Building	Tax	CPI	CPI	Indexed				
Туре	Income	Deferred	Dpn	Free	Income	Sale	Tax Deferred				
ransactions											
	13.5600	2.04		0.03			2.04				
	109.2500			1.65							
	66.4100	10.03					10.03				
	24.5100	25.47					25.47				
	90.0000	0.74					0.74				
	303.7300	38.28		1.68			38.28				
	Type Transaction Purchase ents include deferred method Transaction Type	Type     Units       Transactions     16,363.0400       Purchase     16,363.0400       16,363.0400     16,363.0400       Indicators     16,363.0400       Internation     Internation       Type     Income       ransactions     13.5600       109.2500     66.4100       24.5100     90.0000	Type         Units         Cost           Transactions	Type         Units         Cost         Adjust^ <b>Transactions</b> Purchase         16,363.0400         15,000.00         38.28           16,363.0400         15,000.00         38.28         38.28           Ints include deferred tax and tax free components.         38.28           Imethod         Transaction         Tax         Building           Type         Income         Deferred         Dpn           ransactions         13.5600         2.04         109.2500           66.4100         10.03         24.5100         25.47           90.0000         0.74	Type         Units         Cost         Adjust^         Cost Base I           Transactions         Purchase         16,363.0400         15,000.00         38.28         14,961.72           16,363.0400         15,000.00         38.28         14,961.72           16,363.0400         15,000.00         38.28         14,961.72           ents include deferred tax and tax free components.         14,961.72           Imethod         Transaction         Tax           Type         Income         Deferred           Dpn         Free           ransactions         13.5600         2.04           109.2500         1.65           66.4100         10.03           24.5100         25.47           90.0000         0.74	Type         Units         Cost         Adjust^         Cost Base         Purchase           Transactions         16,363.0400         15,000.00         38.28         14,961.72           16,363.0400         15,000.00         38.28         14,961.72           16,363.0400         15,000.00         38.28         14,961.72           ents include deferred tax and tax free components.         14,961.72           Imethod         Transaction         Tax         Building         Tax         CPI           Type         Income         Deferred         Dpn         Free         Income           ransactions         13.5600         2.04         0.03         1.65           66.4100         10.03         24.5100         25.47         90.0000         0.74	Type         Units         Cost         Adjust^         Cost Base Purchase         Sale           Transactions Purchase         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         10,000         16,363.0400         15,000.00         38.28         14,961.72         16,363.0400         10,000         16,363.0400         10,000         16,363.0400         10,000         16,363.0400         10,003         16,363.0400         10,033         16,363.0400         10,033         16,363.0400         10,033         16,56         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00         16,51,00	Type         Units         Cost         Adjust^/         Cost Base         Purchase         Sale         Cost Base           Purchase         16,363.0400         15,000.00         38.28         14,961.72         14,961.72         14,961.72           16,363.0400         15,000.00         38.28         14,961.72         14,961.72         14,961.72           ents include deferred tax and tax free components.         Imethod         Imethod         Transaction         Tax         Building         Tax         CPI         CPI         Indexed           Type         Income         Deferred         Dpn         Free         Income         Sale         Tax Deferred           ransactions         13.5600         2.04         0.03         2.04         10.03           24.5100         25.47         25.47         25.47         25.47           90.0000         0.74         0.74         0.74         0.74	Type         Units         Cost         Adjust^         Cost Base         Purchase         Sale         Cost Base         Consideration           Purchase         16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16           16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16           16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16           Ints include deferred tax and tax free components.         Interthod         Income         Tax         CPI         CPI         Indexed           Transaction         Tax         Building         Tax         CPI         Indexed         Tax Deferred           Transactions         13.5600         2.04         0.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         1.65         10.03         2.04         1.65         10.	Type         Units         Cost         Adjust/         Cost Base         Purchase         Sale         Cost Base         Consideration         Method           Purchase         16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * Indexation           16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * Indexation           16,363.0400         15,000.00         38.28         14,961.72         15,692.16         Discounted * Indexation           16,363.0400         15,000.00         38.28         14,961.72         15,692.16         Discounted * Indexation           ints include deferred tax and tax free components.         14,961.72         15,692.16         Discounted * Indexation           Transaction Type         Income         Deferred         Dpn         Free         Income         Sale         Tax Deferred           ransactions         13.5600         2.04         0.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         10.03         2.04         1.05         10.03         2.04         <	Type         Units         Cost         Adjust <sup>A</sup> Cost Base         Purchase         Sale         Cost Base         Consideration         Method         Profit/(Loss)*           Purchase         16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * Indexation         486.96           16,363.0400         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * 486.96           Indexation         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * 486.96           Indexation         15,000.00         38.28         14,961.72         14,961.72         15,692.16         Discounted * 486.96           Indexad         Transaction         Tax offer components.         14,961.72         15,692.16         Method           Transaction         Tax bree components.         Free         Income         Sale         Tax Deferred         Tax Deferex Deferred         Tax Deferex Deferex De

# Saywell Superannuation Fund PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 FEBRUARY 2015

## **Asset Details**

Account Code	747/002
Asset	Advance Australia Small Company Fund
Date Sold	23 February 2015

#### **Disposal Details**

Disposal Details						
Units Sold	16,363.0400	Profit/(Loss) Summary	<u>Taxable</u>	Non Taxable	<u>Total</u>	
Original Cost	15,000.00	- Indexation Method				
Consideration	15,692.16	<ul> <li>Discounted Method*</li> </ul>	486.96	243.48	730.44	
Total Tax Deferred <sup>^</sup>		- Other Method				
- Tax Deferred and Tax Exempt	38.28					
- Tax Free	0.00					
Building Depreciation		(Building depreciation is not included in Profits/(Losses))	n the calculations or journa	al entries but as an adjustmo	ent to Taxable Capital	
Total Profit/(Loss)	730.44					

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	Disc Capital Gain
Disposal of Investments Proceeds Account Advance Australia Small Company Fund Taxable Profit/(Loss) Non Taxable Profit/(Loss) Distributions Received	491 747/002 235/002 236/002 238/002	16,363.0400	15,692.16 38.28	15,000.00 486.96 243.48		

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components