# O'SULLIVAN FAMILY SUPERANNUATION FUND PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 DECEMBER 2014

**Asset Details** 

784/028

Account Code

Perpetual's Wholesale Australian Fund Asset

Date Sold 24 December 2014

### **Transactions Details**

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Transaction			Cost Base	Adjusted	CPI	CPI	CGT		Taxable	Non Taxable
Type	Units	Cost	Adjust^	Cost Base	Purchase	Sale	Cost Base	Consideration Method	Profit/(Loss)*	Profit/(Loss)*
Transactions										
Purchase	8,184.0380	10,704.81	11.52	10,693.29			10,693.29	14,232.28 Discounted *	2,359.33	1,179.66
								Indexation	3,538.99	
Purchase	263.0000	333.00	0.37	332.63			332.63	457.37 Discounted *	83.16	41.58
								Indexation	124.74	
Purchase	659.0000	820.00	0.93	819.07			819.07	1,146.02 Discounted *	217.97	108.98
								Indexation	326.95	
Purchase	280.0000	393.00	0.39	392.61			392.61	486.93 Discounted *	62.88	31.44
								Indexation	94.32	
Purchase	380.0000	580.00	0.54	579.46			579.46	660.83 Discounted *	54.25	27.12
								Indexation	81.37	
Purchase	300.0000	544.00	0.42	543.58			543.58	521.71 Other *	(21.87)	
Purchase	1,281.0000	2,312.00	1.80	2,310.20			2,310.20	2,227.70 Other *	(82.50)	
Purchase	364.0000	740.00	0.51	739.49			739.49	633.01 Other *	(106.48)	
Purchase	1,851.9000	3,841.00	2.61	3,838.39			3,838.39	3,220.51 Other *	(617.88)	
Purchase	344.1200	772.89	0.48	772.41			772.41	598.44 Other *	(173.97)	
_	13,907.0580	21,040.70	19.57	21,021.13		_	21,021.13	24,184.80	1,774.89	1,388.78
	Transaction Type  Transactions Purchase  Purchase	Transaction         Units           Transactions         8,184.0380           Purchase         8,184.0380           Purchase         263.0000           Purchase         659.0000           Purchase         280.0000           Purchase         380.0000           Purchase         300.0000           Purchase         1,281.0000           Purchase         364.0000           Purchase         1,851.9000           Purchase         344.1200	Type         Units         Cost           Transactions         Purchase         8,184.0380         10,704.81           Purchase         263.0000         333.00           Purchase         659.0000         820.00           Purchase         280.0000         393.00           Purchase         380.0000         580.00           Purchase         300.0000         544.00           Purchase         1,281.0000         2,312.00           Purchase         364.0000         740.00           Purchase         1,851.9000         3,841.00           Purchase         344.1200         772.89	Transaction         Cost Base Adjust^           Transactions         Purchase         8,184.0380         10,704.81         11.52           Purchase         263.0000         333.00         0.37           Purchase         659.0000         820.00         0.93           Purchase         280.0000         393.00         0.39           Purchase         380.0000         580.00         0.54           Purchase         300.0000         544.00         0.42           Purchase         1,281.0000         2,312.00         1.80           Purchase         364.0000         740.00         0.51           Purchase         1,851.9000         3,841.00         2.61           Purchase         344.1200         772.89         0.48	Transaction Type         Units         Cost Adjust^A         Adjusted Cost Base           Transactions         Purchase         8,184.0380         10,704.81         11.52         10,693.29           Purchase         263.0000         333.00         0.37         332.63           Purchase         659.0000         820.00         0.93         819.07           Purchase         280.0000         393.00         0.39         392.61           Purchase         380.0000         580.00         0.54         579.46           Purchase         300.0000         544.00         0.42         543.58           Purchase         1,281.0000         2,312.00         1.80         2,310.20           Purchase         364.0000         740.00         0.51         739.49           Purchase         1,851.9000         3,841.00         2.61         3,838.39           Purchase         344.1200         772.89         0.48         772.41	Transaction         Units         Cost Adjust^         Adjusted Cost Base Adjusted Cost Base Purchase         CPI Cost Base Purchase           Transactions         Purchase         8,184.0380         10,704.81         11.52         10,693.29           Purchase         263.0000         333.00         0.37         332.63           Purchase         659.0000         820.00         0.93         819.07           Purchase         280.0000         393.00         0.39         392.61           Purchase         380.0000         580.00         0.54         579.46           Purchase         300.0000         544.00         0.42         543.58           Purchase         1,281.0000         2,312.00         1.80         2,310.20           Purchase         364.0000         740.00         0.51         739.49           Purchase         1,851.9000         3,841.00         2.61         3,838.39           Purchase         344.1200         772.89         0.48         772.41	Transaction         Cost         Base Adjusted Adjusted CPI Cost Base Purchase         CPI Sale           Transactions         Purchase         8,184.0380         10,704.81         11.52         10,693.29           Purchase         263.0000         333.00         0.37         332.63           Purchase         659.0000         820.00         0.93         819.07           Purchase         280.0000         393.00         0.39         392.61           Purchase         380.0000         580.00         0.54         579.46           Purchase         300.0000         544.00         0.42         543.58           Purchase         1,281.0000         2,312.00         1.80         2,310.20           Purchase         364.0000         740.00         0.51         739.49           Purchase         1,851.9000         3,841.00         2.61         3,838.39           Purchase         344.1200         772.89         0.48         772.41	Transaction Type         Units         Cost Adjust^A Adjusted Adjusted Cost Base Purchase         CPI COT Cost Base Purchase         Cost Base Sale Cost Base Purchase           Transactions         Purchase         8,184.0380         10,704.81         11.52         10,693.29         10,693.29           Purchase         263.0000         333.00         0.37         332.63         332.63           Purchase         659.0000         820.00         0.93         819.07         819.07           Purchase         280.0000         393.00         0.39         392.61         392.61           Purchase         380.0000         580.00         0.54         579.46         579.46           Purchase         300.0000         544.00         0.42         543.58         543.58           Purchase         1,281.0000         2,312.00         1.80         2,310.20         2,310.20           Purchase         364.0000         740.00         0.51         739.49         739.49           Purchase         1,851.9000         3,841.00         2.61         3,838.39         3,838.39           Purchase         344.1200         772.89         0.48         772.41         772.41	Transaction   Type	Transaction   Transaction   Transaction   Transaction   Transactions   Transact

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

<sup>\*</sup> Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
<b>Income T</b>	ransactions							
30/06/2007		6,042.8900	10.89					10.89
30/06/2008		755.0500	0.49					0.49
30/06/2010		690.8700	2.88					2.88
30/06/2013		2,379.8900	2.23					2.23

## O'SULLIVAN FAMILY SUPERANNUATION FUND PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 DECEMBER 2014

Asset Details Account Code Asset Date Sold	784/028 Perpetual's Wholesale Austr 24 December 2014	alian Fund	
30/06/2014	6,091.7500	3.09	3.09
	15,960.4500	19.58	19.58
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### **Disposal Details**

Disposai Details					
Units Sold	13,907.0580	Profit/(Loss) Summary	<u>Taxable</u>	Non Taxable	<u>Total</u>
Original Cost	21,040.70	- Indexation Method			
Consideration	24,184.80	- Discounted Method*	2,777.59	1,388.78	4,166.37
Total Tax Deferred^		- Other Method*	(1,002.70)		(1,002.70)
- Tax Deferred and Tax Exempt	19.57				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included i Profits/(Losses))	n the calculations or journa	l entries but as an adjustmen	nt to Taxable Capital
T. (1D. C.)(4	2.162.67	Tionts/(Losses))			
Total Profit/(Loss)	3,163.67				

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 Perpetual's Wholesale Australian Fund Taxable Profit/(Loss) Non Taxable Profit/(Loss) Distributions Received	491 784/028 235/028 236/028 238/028	13,907.0580	24,184.80 19.57	21,040.70 1,774.89 1,388.78		

<sup>\*</sup> Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components