

**O'SULLIVAN FAMILY SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 2 JANUARY 2015**

**Asset Details**

Account Code      784/042  
 Asset                Ubs - Property Securities Fund  
 Date Sold          2 January 2015

**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)*
<b>Purchase Transactions</b>												
14/06/2006	Purchase	9,804.0000	20,000.00	1,023.47	18,976.53			18,976.53	9,386.36	Other *	(9,590.17)	
30/06/2006	Purchase	389.5490	754.00	40.67	713.33			713.33	372.95	Other *	(340.38)	
01/10/2006	Purchase	65.1670	138.63	6.80	131.83			131.83	62.39	Other *	(69.44)	
01/01/2007	Purchase	133.1970	318.02	13.90	304.12			304.12	127.52	Other *	(176.60)	
01/04/2007	Purchase	353.9170	831.35	36.95	794.40			794.40	338.84	Other *	(455.56)	
17/01/2008	Purchase	6,756.4770	10,000.00	705.33	9,294.67			9,294.67	6,468.65	Other *	(2,826.02)	
01/04/2008	Purchase	186.0920	238.03	19.42	218.61			218.61	178.16	Other *	(40.45)	
01/07/2008	Purchase	506.9400	525.01	52.91	472.10			472.10	485.34	Discounted * Indexation	8.83 13.24	4.41
30/09/2008	Purchase	256.0640	247.46	26.73	220.73			220.73	245.16	Discounted * Indexation	16.29 24.43	8.14
31/12/2008	Purchase	203.9600	123.62	21.29	102.33			102.33	195.27	Discounted * Indexation	61.96 92.94	30.98
31/03/2009	Purchase	273.8880	130.59	28.59	102.00			102.00	262.22	Discounted * Indexation	106.81 160.22	53.41
30/06/2009	Purchase	641.1290	341.85	66.92	274.93			274.93	613.82	Discounted * Indexation	225.93 338.89	112.96
30/09/2009	Purchase	279.6590	191.79	29.19	162.60			162.60	267.75	Discounted * Indexation	70.10 105.15	35.05
31/12/2009	Purchase	217.3320	140.94	22.68	118.26			118.26	208.07	Discounted * Indexation	59.87 89.81	29.94
31/03/2010	Purchase	306.7680	192.65	32.02	160.63			160.63	293.70	Discounted * Indexation	88.71 133.07	44.36
01/07/2010	Purchase	241.9970	146.65	25.26	121.39			121.39	231.69	Discounted * Indexation	73.53 110.30	36.77
01/10/2010	Purchase	428.6790	268.01	44.74	223.27			223.27	410.42	Discounted *	124.77	62.38

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								Indexation	187.15	
01/01/2011	Purchase	433.0210	263.06	45.20	217.86	217.86	414.57	Discounted *	131.14	65.57
								Indexation	196.71	
01/04/2011	Purchase	260.9430	161.08	27.24	133.84	133.84	249.83	Discounted *	77.33	38.66
								Indexation	115.99	
01/07/2011	Purchase	450.9710	269.41	47.07	222.34	222.34	431.76	Discounted *	139.61	69.81
								Indexation	209.42	
01/10/2011	Purchase	220.5740	117.61	23.02	94.59	94.59	211.18	Discounted *	77.73	38.86
								Indexation	116.59	
01/01/2012	Purchase	245.4990	134.46	25.62	108.84	108.84	235.04	Discounted *	84.13	42.07
								Indexation	126.20	
01/04/2012	Purchase	290.5610	169.92	30.33	139.59	139.59	278.18	Discounted *	92.39	46.20
								Indexation	138.59	
01/07/2012	Purchase	311.9090	194.07	32.56	161.51	161.51	298.62	Discounted *	91.41	45.70
								Indexation	137.11	
01/10/2012	Purchase	351.6480	232.58	36.70	195.88	195.88	336.67	Discounted *	93.86	46.93
								Indexation	140.79	
01/01/2013	Purchase	201.0220	141.66	20.98	120.68	120.68	192.46	Discounted *	47.85	23.93
								Indexation	71.78	
01/04/2013	Purchase	124.6270	95.24	13.01	82.23	82.23	119.32	Discounted *	24.73	12.36
								Indexation	37.09	
01/07/2013	Purchase	277.3750	215.52	28.95	186.57	186.57	265.56	Discounted *	52.66	26.33
								Indexation	78.99	
01/10/2013	Purchase	123.8650	96.85	12.93	83.92	83.92	118.59	Discounted *	23.11	11.56
								Indexation	34.67	
01/01/2014	Purchase	191.3760	146.02	19.98	126.04	126.04	183.22	Discounted *	38.12	19.06
								Indexation	57.18	
01/04/2014	Purchase	125.9440	98.11	13.15	84.96	84.96	120.58	Other *	35.62	
01/07/2014	Purchase	658.1200	545.45	68.69	476.76	476.76	630.08	Other *	153.32	

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	25,312.2700	37,469.64	2,642.30	34,827.34		34,827.34	24,233.97	(11,498.81)	905.44
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^ 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
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**Income Transactions**

01/04/2007		831.3500	550.92					550.92
30/06/2008		525.0100	507.47					507.47
30/06/2009		341.8500	213.17					213.17
30/06/2010		146.6500	511.50					511.50
30/06/2011		269.4100	259.48					259.48
30/06/2012		194.0700	303.16					303.16
30/06/2013		215.5200	78.52					78.52
30/06/2014		545.4500	217.79		0.42			217.79
		3,069.3100	2,642.01		0.42			2,642.01

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	25,312.2700	- Indexation Method			
Original Cost	37,469.64	- Discounted Method*	1,810.87	905.44	2,716.31
Consideration	24,233.97	- Other Method*	(13,309.68)		(13,309.68)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	2,642.01				
- Tax Free	0.29				
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)	(10,593.37)				

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		24,233.97			
Ubs - Property Securities Fund	784/042	25,312.2700		37,469.64		
Taxable Profit/(Loss)	235/042		11,498.81			
Non Taxable Profit/(Loss)	236/042			905.44		
Distributions Received	238/042		2,642.30		2,642.30	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components