

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

**Asset Details**

Account Code      784/046  
 Asset                Tyndall - International Bond Fund  
 Date Sold          24 December 2014

**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)*
11/07/2006	Purchase	23,877.7459	25,000.00	4,179.12	20,820.88			20,820.88	23,008.60	Discounted * Indexation	1,458.48 2,187.72	729.24
02/01/2007	Purchase	239.4260	257.79	41.90	215.89			215.89	230.71	Discounted * Indexation	9.88 14.82	4.94
		<u>24,117.1719</u>	<u>25,257.79</u>	<u>4,221.02</u>	<u>21,036.77</u>			<u>21,036.77</u>	<u>23,239.31</u>		<u>1,468.36</u>	<u>734.18</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
07/01/2011		472.5000	472.50					472.50
30/06/2011		342.5700	342.14					342.14
30/06/2012		5,253.2000	3,406.38					3,406.38
		<u>6,068.2700</u>	<u>4,221.02</u>					<u>4,221.02</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	24,117.1719	- Indexation Method			
Original Cost	25,257.79	- Discounted Method*	1,468.36	734.18	2,202.54
Consideration	23,239.31	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	4,221.02				
- 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)	2,202.54				

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		23,239.31			
Tyndall - International Bond Fund	784/046	24,117.1719		25,257.79		
Taxable Profit/(Loss)	235/046			1,468.36		
Non Taxable Profit/(Loss)	236/046			734.18		
Distributions Received	238/046		4,221.02		4,221.02	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components