

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

**Asset Details**

Account Code      784/053  
 Asset                Antares (Aviva) Prof Small Companies  
 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)*
01/12/2009	Purchase	27,517.8866	20,000.00	59.82	19,940.18			19,940.18	20,682.44	Discounted * Indexation	494.84 742.26	247.42
		<u>27,517.8866</u>	<u>20,000.00</u>	<u>59.82</u>	<u>19,940.18</u>			<u>19,940.18</u>	<u>20,682.44</u>		<u>494.84</u>	<u>247.42</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
30/06/2010		100.5800	3.09					3.09
30/06/2011		1,836.0900	1.11					1.11
30/06/2012		220.8100	6.57					6.57
30/06/2013		159.0100	23.90					23.90
30/06/2014		131.8000	24.93					24.93
02/10/2014		95.9300	0.22					0.22
		<u>2,544.2200</u>	<u>59.82</u>					<u>59.82</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	27,517.8866				
Original Cost	20,000.00	- Indexation Method			
Consideration	20,682.44	- Discounted Method*	494.84	247.42	742.26
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	59.82				
- 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)	742.26				

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		20,682.44			
Antares (Aviva) Prof Small Companies	784/053	27,517.8866		20,000.00		
Taxable Profit/(Loss)	235/060			494.84		
Non Taxable Profit/(Loss)	236/060			247.42		
Distributions Received	238/058		59.82		59.82	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components