

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2013

Asset Details

Account Code 747/003
 Asset Advance Australian Smaller Companies
 Date Sold 6 November 2013

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)*
Purchase Transactions												
15/06/2007	Purchase	24,559.4650	40,000.00	209.44	39,790.56			39,790.56	24,758.65	Other *	(15,031.91)	
15/06/2007	Purchase	365.3650	322.53	3.06	319.47			319.47	368.33	Discounted * Indexation	32.57 48.86	16.29
30/06/2009	Purchase	18,145.1280	16,782.84	152.14	16,630.70			16,630.70	18,292.31	Discounted * Indexation	1,107.74 1,661.61	553.87
10/07/2009	Purchase	18.4500	11.31	0.15	11.16			11.16	18.60	Discounted * Indexation	4.96 7.44	2.48
06/08/2009	Purchase	17.7000	12.22	0.15	12.07			12.07	17.84	Discounted * Indexation	3.85 5.77	1.92
04/09/2009	Purchase	17.9000	12.82	0.15	12.67			12.67	18.05	Discounted * Indexation	3.59 5.38	1.79
06/10/2009	Purchase	18.1600	13.78	0.15	13.63			13.63	18.31	Discounted * Indexation	3.12 4.68	1.56
05/11/2009	Purchase	18.3300	14.02	0.15	13.87			13.87	18.48	Discounted * Indexation	3.07 4.61	1.54
04/12/2009	Purchase	17.4900	14.26	0.15	14.11			14.11	17.63	Discounted * Indexation	2.35 3.52	1.17
31/12/2009	Purchase	182.1300	155.44	1.53	153.91			153.91	183.61	Discounted * Indexation	19.80 29.70	9.90
08/01/2010	Purchase	17.5100	14.88	0.15	14.73			14.73	17.65	Discounted * Indexation	1.95 2.92	0.97
31/01/2010	Purchase	19.3200	14.93	0.16	14.77			14.77	19.48	Discounted * Indexation	3.14 4.71	1.57
28/02/2010	Purchase	17.5300	13.46	0.15	13.31			13.31	17.67	Discounted * Indexation	2.91 4.36	1.45
31/03/2010	Purchase	181.7300	148.04	1.52	146.52			146.52	183.20	Discounted *	24.45	12.23

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								Indexation	36.68	
31/03/2010	Purchase	16.8300	13.97	0.14	13.83	13.83	16.97	Discounted *	2.09	1.05
								Indexation	3.14	
30/04/2010	Purchase	17.9100	15.00	0.15	14.85	14.85	18.06	Discounted *	2.14	1.07
								Indexation	3.21	
31/05/2010	Purchase	19.3300	15.13	0.16	14.97	14.97	19.49	Discounted *	3.01	1.51
								Indexation	4.52	
30/06/2010	Purchase	2.3300	1.75	0.02	1.73	1.73	2.35	Discounted *	0.41	0.21
								Indexation	0.62	
30/06/2010	Purchase	18.7500	14.10	0.16	13.94	13.94	18.90	Discounted *	3.31	1.65
								Indexation	4.96	
31/07/2010	Purchase	16.7800	13.44	0.14	13.30	13.30	16.92	Discounted *	2.41	1.21
								Indexation	3.62	
31/08/2010	Purchase	17.6200	14.49	0.15	14.34	14.34	17.76	Discounted *	2.28	1.14
								Indexation	3.42	
30/09/2010	Purchase	17.0200	15.13	0.14	14.99	14.99	17.16	Discounted *	1.45	0.72
								Indexation	2.17	
31/10/2010	Purchase	17.2100	16.02	0.14	15.88	15.88	17.35	Discounted *	0.98	0.49
								Indexation	1.47	
30/11/2010	Purchase	18.7100	17.04	0.16	16.88	16.88	18.86	Discounted *	1.32	0.66
								Indexation	1.98	
31/12/2010	Purchase	130.8089	126.95	1.10	125.85	125.85	131.87	Discounted *	4.01	2.01
								Indexation	6.02	
31/12/2010	Purchase	16.8600	16.47	0.14	16.33	16.33	17.00	Discounted *	0.45	0.22
								Indexation	0.67	
31/01/2011	Purchase	18.4100	17.81	0.15	17.66	17.66	18.56	Discounted *	0.60	0.30
								Indexation	0.90	
28/02/2011	Purchase	18.1500	17.72	0.15	17.57	17.57	18.30	Discounted *	0.49	0.24
								Indexation	0.73	
31/03/2011	Purchase	17.9400	17.83	0.15	17.68	17.68	18.09	Discounted *	0.27	0.14

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								Indexation	0.41	
30/04/2011	Purchase	18.4100	18.29	0.15	18.14	18.14	18.56	Discounted *	0.28	0.14
								Indexation	0.42	
31/05/2011	Purchase	18.6700	18.09	0.16	17.93	17.93	18.82	Discounted *	0.59	0.30
								Indexation	0.89	
30/06/2011	Purchase	39.1389	36.41	0.33	36.08	36.08	39.46	Discounted *	2.25	1.13
								Indexation	3.38	
30/06/2011	Purchase	18.8900	17.65	0.16	17.49	17.49	19.04	Discounted *	1.03	0.52
								Indexation	1.55	
31/07/2011	Purchase	18.2500	16.96	0.15	16.81	16.81	18.40	Discounted *	1.06	0.53
								Indexation	1.59	
31/08/2011	Purchase	18.6200	16.96	0.16	16.80	16.80	18.77	Discounted *	1.31	0.66
								Indexation	1.97	
30/09/2011	Purchase	20.2800	16.58	0.17	16.41	16.41	20.44	Discounted *	2.69	1.34
								Indexation	4.03	
31/10/2011	Purchase	16.2500	14.50	0.14	14.36	14.36	16.38	Discounted *	1.35	0.67
								Indexation	2.02	
30/11/2011	Purchase	18.1400	16.00	0.15	15.85	15.85	18.29	Discounted *	1.63	0.81
								Indexation	2.44	
28/12/2011	Purchase	150.3800	97.47	1.26	96.21	96.21	151.60	Discounted *	36.93	18.46
								Indexation	55.39	
31/12/2011	Purchase	169.8100	141.34	1.42	139.92	139.92	171.19	Discounted *	20.85	10.42
								Indexation	31.27	
31/12/2011	Purchase	19.6500	16.47	0.16	16.31	16.31	19.81	Discounted *	2.33	1.17
								Indexation	3.50	
31/01/2012	Purchase	17.1300	15.52	0.14	15.38	15.38	17.27	Discounted *	1.26	0.63
								Indexation	1.89	
29/02/2012	Purchase	16.8800	16.57	0.14	16.43	16.43	17.02	Discounted *	0.39	0.20
								Indexation	0.59	
31/03/2012	Purchase	17.7800	17.97	0.15	17.82	17.82	17.92	Discounted *	0.07	0.03

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Date	Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred		
30/04/2012	Purchase	18.8800	18.59	0.16	18.43		18.43	19.03	Indexation	0.10
									Discounted *	0.40
										0.20
31/05/2012	Purchase	20.4400	18.09	0.17	17.92		17.92	20.61	Indexation	0.60
									Discounted *	1.79
										0.90
30/06/2012	Purchase	18.6100	15.07	0.16	14.91		14.91	18.76	Indexation	2.69
									Discounted *	2.57
										1.28
28/12/2012	Purchase	109.0900	99.85	0.91	98.94		98.94	109.97	Indexation	3.85
									Other *	11.03
31/12/2012	Purchase	488.2800	372.71	4.09	368.62		368.62	492.24	Other *	123.62
28/04/2013	Purchase	75.4800	74.64	0.63	74.01		74.01	76.09	Other *	2.08
31/05/2013	Purchase	19.7600	18.05	0.17	17.88		17.88	19.92	Other *	2.04
30/06/2013	Purchase	19.6200	17.16	0.16	17.00		17.00	19.78	Other *	2.78
30/06/2013	Purchase	310.1700	184.28	2.60	181.68		181.68	312.69	Other *	131.01
31/10/2013	Purchase	72.4900	70.67	0.61	70.06		70.06	73.08	Other *	3.02
		<u>45,691.9658</u>	<u>59,229.27</u>	<u>386.60</u>	<u>58,842.67</u>		<u>58,842.67</u>	<u>46,062.59</u>		<u>(13,438.83)</u>
										<u>658.75</u>

^ 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

			313.00					313.00
10/07/2009		11.3100	17.92		1.68			17.92
30/06/2011		36.4100	24.55		0.39			24.55
30/06/2012		15.0700			4.47			
30/06/2013		184.2800	27.63					27.63
		<u>247.0700</u>	<u>383.10</u>		<u>6.54</u>			<u>383.10</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	45,691.9658				
Original Cost	59,229.27	- Indexation Method			
Consideration	46,062.59	- Discounted Method*	1,317.50	658.75	1,976.25
Total Tax Deferred^		- Other Method*	(14,756.33)		(14,756.33)
- Tax Deferred and Tax Exempt	383.08				
- Tax Free	3.52				
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)	(12,780.08)				

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		46,062.59			
Advance Australian Smaller Companies	747/003	45,691.9658		59,229.27		
Taxable Profit/(Loss)	235/003		13,438.83			
Non Taxable Profit/(Loss)	236/003			658.75		
Distributions Received	238/003		386.60		386.60	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components