

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 OCTOBER 2013

Asset Details

Account Code 747/011
 Asset BT Imputation Retail
 Date Sold 30 October 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	25,138.2600	50,000.00	441.40	49,558.60			49,558.60	43,467.95	Other *	(6,090.65)	
30/06/2009	Purchase	2,214.0555	3,763.07	37.70	3,725.37			3,725.37	3,828.44	Discounted * Indexation	68.71 103.07	34.36
30/09/2009	Purchase	311.7318	478.66	5.31	473.35			473.35	539.03	Discounted * Indexation	43.79 65.68	21.89
31/12/2009	Purchase	66.1984	105.12	1.13	103.99			103.99	114.47	Discounted * Indexation	6.99 10.48	3.49
31/03/2010	Purchase	157.9666	249.57	2.69	246.88			246.88	273.15	Discounted * Indexation	17.51 26.27	8.76
30/09/2010	Purchase	143.0056	209.16	2.44	206.72			206.72	247.28	Discounted * Indexation	27.04 40.56	13.52
31/12/2010	Purchase	313.1222	468.12	5.33	462.79			462.79	541.44	Discounted * Indexation	52.43 78.65	26.22
31/03/2011	Purchase	23.8958	36.85	0.41	36.44			36.44	41.32	Discounted * Indexation	3.25 4.88	1.63
30/06/2011	Purchase	176.4335	261.44	3.00	258.44			258.44	305.08	Discounted * Indexation	31.09 46.64	15.55
30/09/2011	Purchase	208.6000	271.16	3.55	267.61			267.61	360.70	Discounted * Indexation	62.06 93.09	31.03
31/12/2011	Purchase	268.0800	353.65	4.57	349.08			349.08	463.55	Discounted * Indexation	76.31 114.47	38.16
31/03/2012	Purchase	123.0100	174.12	2.09	172.03			172.03	212.70	Discounted * Indexation	27.11 40.67	13.56
30/06/2012	Purchase	363.9900	482.32	6.20	476.12			476.12	629.39	Discounted * Indexation	102.18 153.27	51.09
30/09/2012	Purchase	288.6400	410.15	4.92	405.23			405.23	499.10	Discounted *	62.58	31.29

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								Indexation	
31/12/2012	Purchase	303.8000	449.92	5.17	444.75	444.75	525.32	Other *	93.87
31/03/2013	Purchase	100.6400	159.53	1.71	157.82	157.82	174.02	Other *	80.57
30/06/2013	Purchase	199.5900	308.20	3.40	304.80	304.80	345.12	Other *	16.20
30/09/2013	Purchase	314.6100	532.01	5.36	526.65	526.65	544.01	Other *	40.32
		<u>30,715.6294</u>	<u>58,713.05</u>	<u>536.38</u>	<u>58,176.67</u>	<u>58,176.67</u>	<u>53,112.07</u>		<u>17.36</u>
									<u>(5,355.15)</u>
									<u>290.55</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

			238.00					238.00
30/09/2009		478.6600	134.00		2.75			134.00
30/06/2011		261.4400	39.41		3.71			39.41
30/06/2012		482.3200	65.98		0.77			65.98
30/06/2013		308.2000	45.68		9.03			45.68
		<u>1,530.6200</u>	<u>523.07</u>		<u>16.26</u>			<u>523.07</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	30,715.6294				
Original Cost	58,713.05	- Indexation Method			
Consideration	53,112.07	- Discounted Method*	581.05	290.55	871.60
Total Tax Deferred^		- Other Method*	(5,936.20)		(5,936.20)
- Tax Deferred and Tax Exempt	523.07				
- Tax Free	13.31				
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)	(5,064.60)				

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		53,112.07			
BT Imputation Retail	747/011	30,715.6294		58,713.05		
Taxable Profit/(Loss)	235/011		5,355.15			
Non Taxable Profit/(Loss)	236/011			290.55		
Distributions Received	238/011		536.38		536.38	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components