

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 OCTOBER 2013

**Asset Details**

Account Code 747/015  
 Asset CFS MIF-Imputation  
 Date Sold 29 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)*
<b>Purchase Transactions</b>												
18/04/2001	Purchase	5,599.8880	20,000.00	152.19	19,847.81			19,847.81	21,249.32	Discounted * Indexation	934.34 1,401.51	467.17
30/06/2009	Purchase	7,774.3433	30,152.59	211.28	29,941.31			29,941.31	29,500.51	Other *	(440.80)	
30/09/2009	Purchase	123.0542	387.84	3.34	384.50			384.50	466.94	Discounted * Indexation	54.96 82.44	27.48
31/12/2009	Purchase	108.2589	337.43	2.94	334.49			334.49	410.80	Discounted * Indexation	50.87 76.31	25.44
31/03/2010	Purchase	32.7302	108.84	0.89	107.95			107.95	124.20	Discounted * Indexation	10.83 16.25	5.42
30/06/2010	Purchase	35.0166	102.29	0.95	101.34			101.34	132.87	Discounted * Indexation	21.02 31.53	10.51
30/09/2010	Purchase	127.1608	396.53	3.46	393.07			393.07	482.52	Discounted * Indexation	59.63 89.45	29.82
31/12/2010	Purchase	128.5557	414.01	3.49	410.52			410.52	487.82	Discounted * Indexation	51.53 77.30	25.77
31/03/2011	Purchase	43.5295	139.29	1.18	138.11			138.11	165.18	Discounted * Indexation	18.05 27.07	9.02
30/06/2011	Purchase	9.8275	30.74	0.27	30.47			30.47	37.29	Discounted * Indexation	4.55 6.82	2.27
25/09/2011	Purchase	157.8000	419.47	4.29	415.18			415.18	598.79	Discounted * Indexation	122.41 183.61	61.20
18/12/2011	Purchase	138.6700	388.85	3.77	385.08			385.08	526.20	Discounted * Indexation	94.08 141.12	47.04
25/03/2012	Purchase	49.1800	142.79	1.34	141.45			141.45	186.62	Discounted * Indexation	30.11 45.17	15.06
30/06/2012	Purchase	70.1500	194.86	1.91	192.95			192.95	266.19	Discounted *	48.83	24.41

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Date	Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred	Other	Total
30/09/2012	Purchase	144.0600	431.94	3.92	428.02	428.02	546.65	73.24	Discounted *	39.54
09/12/2012	Purchase	126.3200	392.64	3.43	389.21	389.21	479.33	118.63	Indexation	
24/03/2013	Purchase	77.1500	264.03	2.10	261.93	261.93	292.75	90.12	Other *	
30/06/2013	Purchase	153.2000	511.68	4.16	507.52	507.52	581.33	73.81	Other *	
30/09/2013	Purchase	124.5500	461.87	3.38	458.49	458.49	472.62	14.13	Other *	
		<u>15,023.4447</u>	<u>55,277.69</u>	<u>408.29</u>	<u>54,869.40</u>	<u>54,869.40</u>	<u>57,007.93</u>	<u>1,348.38</u>		<u>790.15</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**

31/12/2009		337.4300	154.00					154.00
30/06/2011		30.7400	161.31					161.31
30/06/2012		194.8600	67.28					67.28
30/06/2013		511.6800	16.50					16.50
		<u>1,074.7100</u>	<u>408.29</u>					<u>408.29</u>

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**Asset Details**

Account Code      747/015  
 Asset              CFS MIF-Imputation  
 Date Sold         29 October 2013

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	15,023.4447				
Original Cost	55,277.69	- Indexation Method			
Consideration	57,007.93	- Discounted Method*	1,580.30	790.15	2,370.45
Total Tax Deferred^		- Other Method*	(231.92)		(231.92)
- Tax Deferred and Tax Exempt	408.29				
- 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))			
<b>Total Profit/(Loss)</b>	<b>2,138.53</b>				

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		57,007.93			
CFS MIF-Imputation	747/015	15,023.4447		55,277.69		
Taxable Profit/(Loss)	235/015			1,348.38		
Non Taxable Profit/(Loss)	236/015			790.15		
Distributions Received	238/015		408.29		408.29	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components