

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 OCTOBER 2013

Asset Details

Account Code 747/016
 Asset CFS MIF-Geared Share
 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)*
Purchase Transactions												
24/11/2003	Purchase	9,910.8028	20,000.00	145.39	19,854.61			19,854.61	18,936.56	Other *	(918.05)	
30/06/2009	Purchase	17,004.2078	53,075.12	249.45	52,825.67			52,825.67	32,489.93	Other *	(20,335.74)	
30/06/2010	Purchase	2,446.4681	3,410.13	35.89	3,374.24			3,374.24	4,674.47	Discounted * Indexation	866.82 1,300.23	433.41
30/06/2011	Purchase	1,077.4853	1,503.31	15.81	1,487.50			1,487.50	2,058.75	Discounted * Indexation	380.83 571.25	190.42
30/06/2012	Purchase	475.0700	459.63	6.97	452.66			452.66	907.72	Discounted * Indexation	303.37 455.06	151.69
30/06/2013	Purchase	1,085.6500	1,626.08	15.93	1,610.15			1,610.15	2,074.35	Other *	464.20	
		<u>31,999.6840</u>	<u>80,074.27</u>	<u>469.44</u>	<u>79,604.83</u>			<u>79,604.83</u>	<u>61,141.78</u>		<u>(19,238.57)</u>	<u>775.52</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
Income Transactions								
			269.00					269.00
30/06/2010		3,410.1300	77.50					77.50
30/06/2011		1,503.3100	70.58					70.58
30/06/2012		459.6300	28.49					28.49
30/06/2013		1,626.0800	23.86					23.86
		<u>6,999.1500</u>	<u>469.43</u>					<u>469.43</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	31,999.6840				
Original Cost	80,074.27	- Indexation Method			
Consideration	61,141.78	- Discounted Method*	1,551.02	775.52	2,326.54
Total Tax Deferred^		- Other Method*	(20,789.59)		(20,789.59)
- Tax Deferred and Tax Exempt	469.44				
- 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)	(18,463.05)				

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		61,141.78			
CFS MIF-Geared Share	747/016	31,999.6840		80,074.27		
Taxable Profit/(Loss)	235/016		19,238.57			
Non Taxable Profit/(Loss)	236/016			775.52		
Distributions Received	238/016		469.44		469.44	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components