

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 OCTOBER 2013

Asset Details

Account Code 747/025
 Asset Hunter Hall Value Growth Trust
 Date Sold 31 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												
30/06/2009	Purchase	6,122.7014	16,325.98		16,325.98			16,325.98	15,120.62	Other *	(1,205.36)	
30/06/2009	Purchase	6,464.3586	17,525.07		17,525.07			17,525.07	15,964.38	Other *	(1,560.69)	
		<u>12,587.0600</u>	<u>33,851.05</u>		<u>33,851.05</u>			<u>33,851.05</u>	<u>31,085.00</u>		<u>(2,766.05)</u>	

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,587.0600				
Original Cost	33,851.05	- Indexation Method			
Consideration	31,085.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	(2,766.05)		(2,766.05)
- Tax Deferred and Tax Exempt	0.00				
- 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)	(2,766.05)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		31,085.00			
Hunter Hall Value Growth Trust	747/025	12,587.0600		33,851.05		
Taxable Profit/(Loss)	235/025		2,766.05			
Non Taxable Profit/(Loss)	236/025					
Distributions Received	238/025					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components