

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 MARCH 2016

**Asset Details**

Account Code 747/032  
 Asset Man OM-IP Eclipse  
 Date Sold 30 March 2016

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
18/09/2006	Purchase	10,000.0000	10,000.00		10,000.00			10,000.00	16,025.00	Discounted * Indexation	4,016.67 6,025.00	2,008.33
		<u>10,000.0000</u>	<u>10,000.00</u>		<u>10,000.00</u>			<u>10,000.00</u>	<u>16,025.00</u>		<u>4,016.67</u>	<u>2,008.33</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Asset Details**

Account Code      747/032  
 Asset              Man OM-IP Eclipse  
 Date Sold         30 March 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	10,000.0000				
Original Cost	10,000.00	- Indexation Method			
Consideration	16,025.00	- Discounted Method*	4,016.67	2,008.33	6,025.00
Total Tax Deferred^		- Other Method			
- 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)	6,025.00				

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		16,025.00			
Man OM-IP Eclipse	747/032	10,000.0000		10,000.00		
Taxable Profit/(Loss)	235/032			4,016.67		
Non Taxable Profit/(Loss)	236/032			2,008.33		
Distributions Received	238/032					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components