

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 OCTOBER 2013

**Asset Details**

Account Code 747/037  
 Asset Platinum Asia  
 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)*
19/06/2007	Purchase	1,190.3700	3,535.64	19.69	3,515.95			3,515.95	3,204.00	Other *	(311.95)	
		<u>1,190.3700</u>	<u>3,535.64</u>	<u>19.69</u>	<u>3,515.95</u>			<u>3,515.95</u>	<u>3,204.00</u>		<u>(311.95)</u>	

**Purchase Transactions**

^ 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
30/06/2010		1,244.3700			117.76			
30/06/2011		461.8300			43.02			
30/06/2013		937.1100			176.19			
		<u>2,643.3100</u>			<u>336.97</u>			

**Income Transactions**

**Rickard SF**

**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 OCTOBER 2013**

**Asset Details**

Account Code      747/037  
 Asset              Platinum Asia  
 Date Sold         31 October 2013

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,190.3700				
Original Cost	3,535.64	- Indexation Method			
Consideration	3,204.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	(311.95)		(311.95)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	19.69				
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)	(311.95)				

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		3,204.00			
Platinum Asia	747/037	1,190.3700		3,535.64		
Taxable Profit/(Loss)	235/037		311.95			
Non Taxable Profit/(Loss)	236/037					
Distributions Received	238/037		19.69		19.69	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components