

**Balmer Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 FEBRUARY 2016**

**Asset Details**

Account Code      782/001  
 Asset                Transurban Group  
 Date Sold          4 February 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)*
28/10/2013	Purchase	460.0000	3,374.27	122.82	3,251.45			3,251.45	4,975.59	Discounted * Indexation	1,149.43 1,724.14	574.71
		<u>460.0000</u>	<u>3,374.27</u>	<u>122.82</u>	<u>3,251.45</u>			<u>3,251.45</u>	<u>4,975.59</u>		<u>1,149.43</u>	<u>574.71</u>

<sup>^</sup> 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
30/06/2014		78.2000	28.43					28.43
30/06/2015		78.2000	94.39					94.39
		<u>156.4000</u>	<u>122.82</u>					<u>122.82</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	460.0000	- Indexation Method			
Original Cost	3,374.27	- Discounted Method*	1,149.43	574.71	1,724.14
Consideration	4,975.59	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	122.82				
- 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)	1,724.14				

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		4,975.59			
Transurban Group	782/001	460.0000		3,374.27		
Taxable Profit/(Loss)	235/019			1,149.43		
Non Taxable Profit/(Loss)	236/019			574.71		
Distributions Received	238/003		122.82		122.82	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components