

THE PEEBLES SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 MARCH 2021

Asset Details

Account Code 747/002
 Asset Magellan Global Fund
 Date Sold 15 March 2021

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)*
10/07/2018	Purchase	12,117.7800	25,890.75		25,890.75			25,890.75	30,000.00	Discounted * Indexation	2,739.50 4,109.25	1,369.75
		12,117.7800	25,890.75		25,890.75			25,890.75	30,000.00		2,739.50	1,369.75

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

* Best/selected method

THE PEEBLES SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 MARCH 2021

Asset Details

Account Code 747/002
 Asset Magellan Global Fund
 Date Sold 15 March 2021

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,117.7800	- Indexation Method			
Original Cost	25,890.75	- Discounted Method*	2,739.50	1,369.75	4,109.25
Consideration	30,000.00	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	4,109.25				

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		30,000.00			
Magellan Global Fund	747/002	12,117.7800		25,890.75		
Taxable Profit/(Loss)	235/011			2,739.50		
Non Taxable Profit/(Loss)	236/011			1,369.75		
Distributions Received	238/002					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components