

**Jodesa Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 JULY 2014**

**Asset Details**

Account Code 747/009  
 Asset Blackrock Prof Inv Hedged Global Small Cap (C)  
 Date Sold 17 July 2014

**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)*
<b>Purchase Transactions</b>												
19/12/2011	Purchase	24,557.9500	20,000.00		20,000.00			20,000.00	32,813.33	Discounted * Indexation	8,542.22 12,813.33	4,271.11
30/06/2014	Purchase	3,370.1000	4,594.77		4,594.77			4,594.77	4,502.99	Other *	(91.78)	
		<u>27,928.0500</u>	<u>24,594.77</u>		<u>24,594.77</u>			<u>24,594.77</u>	<u>37,316.32</u>		<u>8,450.44</u>	<u>4,271.11</u>

<sup>^</sup> 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	27,928.0500				
Original Cost	24,594.77	- Indexation Method			
Consideration	37,316.32	- Discounted Method*	8,542.22	4,271.11	12,813.33
Total Tax Deferred^		- Other Method*	(91.78)		(91.78)
- 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)	12,721.55				

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		37,316.32			
Blackrock Prof Inv Hedged Global Small Cap (C)	747/009	27,928.0500		24,594.77		
Taxable Profit/(Loss)	235/010			8,450.44		
Non Taxable Profit/(Loss)	236/010			4,271.11		
Distributions Received	238/009					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components