

MANNING SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 13 SEPTEMBER 2012

Asset Details

Account Code 747/016
 Asset BT - Imputation Retail
 Date Sold 13 September 2012

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)*
10/11/2006	Purchase	5,931.1900	10,000.00	97.99	9,902.01			9,902.01	8,463.81	Other *	(1,438.20)	
16/08/2007	Purchase	10,493.1800	20,000.00	173.37	19,826.63			19,826.63	14,973.77	Other *	(4,852.86)	
		<u>16,424.3700</u>	<u>30,000.00</u>	<u>271.36</u>	<u>29,728.64</u>			<u>29,728.64</u>	<u>23,437.58</u>		<u>(6,291.06)</u>	

[^] 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
30/06/2007		394.1900	20.16					20.16
10/04/2008		259.5100	62.99					62.99
30/06/2009		41.2300	43.39					43.39
13/04/2010		147.8200	80.02		1.64			80.02
30/06/2011		151.3700	23.04		2.17			23.04
30/06/2012		271.8100	37.51		0.44			37.51
		<u>1,265.9300</u>	<u>267.11</u>		<u>4.25</u>			<u>267.11</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,424.3700				
Original Cost	30,000.00	- Indexation Method			
Consideration	23,437.58	- Discounted Method			
Total Tax Deferred^		- Other Method*	(6,291.06)		(6,291.06)
- Tax Deferred and Tax Exempt	267.11				
- Tax Free	4.25				
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)	(6,291.06)				

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		23,437.58			
BT - Imputation Retail	747/016	16,424.3700		30,000.00		
Taxable Profit/(Loss)	235/035		6,291.06			
Non Taxable Profit/(Loss)	236/035					
Distributions Received	238/013		271.36		271.36	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components