

**Manning Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 16 DECEMBER 2013**

**Asset Details**

Account Code      747/068  
 Asset                RFM Australian Wine Fund  
 Date Sold          16 December 2013

**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)*
16/03/2012	Purchase	13,430.0000	4,399.67	126.85	4,272.82			4,272.82	5,680.89	Discounted * Indexation	938.71	469.36
											1,408.07	
		<u>13,430.0000</u>	<u>4,399.67</u>	<u>126.85</u>	<u>4,272.82</u>			<u>4,272.82</u>	<u>5,680.89</u>		<u>938.71</u>	<u>469.36</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
29/11/2013		126.8500	126.85					126.85
		<u>126.8500</u>	<u>126.85</u>					<u>126.85</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	13,430.0000				
Original Cost	4,399.67	- Indexation Method			
Consideration	5,680.89	- Discounted Method*	938.71	469.36	1,408.07
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	126.85				
- 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)	1,408.07				

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		5,680.89			
RFM Australian Wine Fund	747/068	13,430.0000		4,399.67		
Taxable Profit/(Loss)	235/016			938.71		
Non Taxable Profit/(Loss)	236/016			469.36		
Distributions Received	238/070		126.85		126.85	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components