

**The Final Third Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 JANUARY 2020**

**Asset Details**

Account Code 782/006  
 Asset Ishares S&p Small-Cap Etf - Chess Depository Interests 1:1 Ishs&p600  
 Date Sold 10 January 2020

**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)*
12/10/2017	Purchase	830.0000	80,096.52		80,096.52			80,096.52	99,862.91	Discounted * Indexation	13,177.59 19,766.39	6,588.80
		<u>830.0000</u>	<u>80,096.52</u>		<u>80,096.52</u>			<u>80,096.52</u>	<u>99,862.91</u>		<u>13,177.59</u>	<u>6,588.80</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	830.0000	- Indexation Method			
Original Cost	80,096.52	- Discounted Method*	13,177.59	6,588.80	19,766.39
Consideration	99,862.91	- 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)	19,766.39				

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		99,862.91			
Ishares S&p Small-Cap Etf - Chess Depository Interests 1:1 Ishs&p600	782/006	830.0000		80,096.52		
Taxable Profit/(Loss)	235/027			13,177.59		
Non Taxable Profit/(Loss)	236/027			6,588.80		
Distributions Received	238/007					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components