

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

Asset Details

Account Code 782/003
 Asset Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund
 Date Sold 10 September 2020

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)*
26/03/2015	Purchase	8,881.0000	22,251.35	1,314.68	20,936.67			20,936.67	35,002.77	Discounted * Indexation	9,377.40 14,066.10	4,688.70
		<u>8,881.0000</u>	<u>22,251.35</u>	<u>1,314.68</u>	<u>20,936.67</u>			<u>20,936.67</u>	<u>35,002.77</u>		<u>9,377.40</u>	<u>4,688.70</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
30/06/2015		804.0000	407.15					407.15
30/06/2016		2,680.0000	2,195.15					2,195.15
30/06/2017		2,680.0000	2,680.00					2,680.00
30/06/2019		5,896.0000	4,257.71					4,257.71
30/06/2020		8,576.0000	(1,605.42)					(1,605.42)
		<u>20,636.0000</u>	<u>7,934.59</u>					<u>7,934.59</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,881.0000	- Indexation Method			
Original Cost	22,251.35	- Discounted Method*	9,377.40	4,688.70	14,066.10
Consideration	35,002.77	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	1,314.68				
- 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)	14,066.10				

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		35,002.77			
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund	782/003	8,881.0000		22,251.35		
Taxable Profit/(Loss)	235/014			9,377.40		
Non Taxable Profit/(Loss)	236/014			4,688.70		
Distributions Received	238/004		1,314.68		1,314.68	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components