

Houlding Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 DECEMBER 2019

Asset Details

Account Code 782/027
 Asset Step-Up Income-Dist.Trust-Issued Exch.Sec.(Sites)
 Date Sold 31 December 2019

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)*
Purchase Transactions												
20/07/2007	Purchase	175.0000	15,958.00		15,958.00			15,958.00	17,500.00	Discounted *	1,028.00	514.00
										Indexation	1,542.00	
24/07/2007	Purchase	225.0000	20,482.40		20,482.40			20,482.40	22,500.00	Discounted *	1,345.07	672.53
										Indexation	2,017.60	
10/03/2011	Purchase	200.0000	16,229.95		16,229.95			16,229.95	20,000.00	Discounted *	2,513.37	1,256.68
										Indexation	3,770.05	
30/06/2017	Purchase	200.0000	15,298.00		15,298.00			15,298.00	20,000.00	Discounted *	3,134.67	1,567.33
										Indexation	4,702.00	
16/08/2019	Purchase	256.0000	24,923.39		24,923.39			24,923.39	25,600.00	Other *	676.61	
19/08/2019	Purchase	157.0000	15,285.04		15,285.04			15,285.04	15,700.00	Other *	414.96	
20/08/2019	Purchase	87.0000	8,470.07		8,470.07			8,470.07	8,700.00	Other *	229.93	
		<u>1,300.0000</u>	<u>116,646.85</u>		<u>116,646.85</u>			<u>116,646.85</u>	<u>130,000.00</u>		<u>9,342.61</u>	<u>4,010.54</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	1,300.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	116,646.85	- Indexation Method			
Consideration	130,000.00	- Discounted Method*	8,021.11	4,010.54	12,031.65
Total Tax Deferred^		- Other Method*	1,321.50		1,321.50
- 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			
Notional Capital Gain	8.22	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	13,353.15				

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		130,000.00			
Step-Up Income-Dist.Trust-Issued Exch.Sec.(Sites)	782/027	1,300.0000		116,646.85		
Taxable Profit/(Loss)	235/169			9,342.61		
Non Taxable Profit/(Loss)	236/169			4,010.54		
Distributions Received	238/041					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components