

Houlding Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2020

Asset Details

Account Code 776/023
 Asset National Australia Bank Limited
 Date Sold 30 June 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)*
Purchase Transactions												
24/11/2000	Purchase	23.0000	671.36		671.36			671.36	520.98	Other *	(150.38)	
10/07/2001	Instalment		30.70		30.70			30.70	27.16	Other *	(3.54)	
10/07/2001	Instalment		30.70		30.70			30.70	27.16	Other *	(3.54)	
21/11/2003	Purchase	60.0000	1,738.02		1,738.02			1,738.02	1,348.82	Other *	(389.20)	
30/09/2004	Purchase	62.0000	1,787.82		1,787.82			1,787.82	1,387.53	Other *	(400.29)	
08/12/2004	Purchase	97.0000	2,669.28		2,669.28			2,669.28	2,071.45	Other *	(597.83)	
10/07/2008	Purchase	138.0000	3,694.26		3,694.26			3,694.26	2,866.70	Other *	(827.56)	
16/07/2013	Purchase	127.0000	3,683.60		3,683.60			3,683.60	2,857.96	Other *	(825.64)	
28/05/2015	Purchase	614.0000	17,499.00		17,499.00			17,499.00	13,579.02	Other *	(3,919.98)	
15/12/2015	Purchase	296.0000	8,424.90		8,424.90			8,424.90	6,537.05	Other *	(1,887.85)	
05/07/2016	Purchase	319.0000	8,705.51		8,705.51			8,705.51	6,755.37	Other *	(1,950.14)	
13/12/2016	Purchase	274.0000	7,554.18		7,554.18			7,554.18	5,861.95	Other *	(1,692.23)	
13/12/2017	Purchase	238.0000	7,042.42		7,042.42			7,042.42	5,464.83	Other *	(1,577.59)	
12/12/2019	Purchase	36.0000	928.44		928.44			928.44	720.46	Other *	(207.98)	
02/06/2020	Purchase	1,191.0000	16,852.65		16,852.65			16,852.65	13,077.46	Other *	(3,775.19)	
		<u>3,475.0000</u>	<u>81,312.84</u>		<u>81,312.84</u>			<u>81,312.84</u>	<u>63,103.90</u>		<u>(18,208.94)</u>	

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	3,475.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	81,312.84	- Indexation Method			
Consideration	63,103.90	- Discounted Method			
Total Tax Deferred^		- Other Method*	(18,208.94)		(18,208.94)
- 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	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(18,208.94)				

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					
National Australia Bank Limited	776/023	3,475.0000	63,103.90	81,312.84		
Taxable Profit/(Loss)	235/026		18,208.94			
Non Taxable Profit/(Loss)	236/026					
Distributions Received	239/023					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components