

WONGAROO SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 MARCH 2020

Asset Details

Account Code 776/005
 Asset Commonwealth Bank of Australia
 Date Sold 24 March 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)*
30/06/2013	Purchase	35.0000	2,421.30		2,421.30			2,421.30	2,251.65	Other *	(169.65)	
03/10/2013	Purchase	21.0000	1,489.57		1,489.57			1,489.57	1,350.99	Other *	(138.58)	
03/04/2014	Purchase	18.0000	1,401.41		1,401.41			1,401.41	1,157.99	Other *	(243.42)	
02/10/2014	Purchase	21.0000	1,708.69		1,708.69			1,708.69	1,350.99	Other *	(357.70)	
02/04/2015	Purchase	18.0000	1,593.53		1,593.53			1,593.53	1,157.99	Other *	(435.54)	
26/08/2015	Purchase	134.0000	9,957.33		9,957.33			9,957.33	8,620.58	Other *	(1,336.75)	
02/09/2015	Purchase	36.0000	2,573.26		2,573.26			2,573.26	2,315.98	Other *	(257.28)	
08/09/2015	Purchase	138.0000	9,971.07		9,971.07			9,971.07	8,877.90	Other *	(1,093.17)	
26/08/2015	Instalment									Other *		
02/09/2015	Instalment									Other *		
30/06/2013	Instalment									Other *		
08/09/2015	Instalment									Other *		
03/10/2013	Instalment									Other *		
03/04/2014	Instalment									Other *		
02/10/2014	Instalment									Other *		
02/04/2015	Instalment									Other *		
12/02/2016	Purchase	6.0000	454.63		454.63			454.63	386.00	Other *	(68.63)	
		<u>427.0000</u>	<u>31,570.79</u>		<u>31,570.79</u>			<u>31,570.79</u>	<u>27,470.07</u>		<u>(4,100.72)</u>	

[^] 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	427.0000				
Original Cost	31,570.79	- Indexation Method			
Consideration	27,470.07	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(4,100.72)		(4,100.72)
- 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)	(4,100.72)				

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		27,470.07			
Commonwealth Bank of Australia	776/005	427.0000		31,570.79		
Taxable Profit/(Loss)	235/005		4,100.72			
Non Taxable Profit/(Loss)	236/005					
Distributions Received	239/005					

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components