

WONGAROO SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 AUGUST 2019

Asset Details

Account Code 782/011
Asset Platinum - International Healthcare Fund
Date Sold 14 August 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												
26/09/2013	Purchase	12,965.9600	20,000.00		20,000.00			20,000.00	26,377.98	Discounted * Indexation	4,251.99 6,377.98	2,125.99
21/10/2013	Purchase	402.7400	600.00		600.00			600.00	819.33	Discounted * Indexation	146.22 219.33	73.11
19/11/2013	Purchase	382.8700	600.00		600.00			600.00	778.91	Discounted * Indexation	119.27 178.91	59.64
19/12/2013	Purchase	357.7800	600.00		600.00			600.00	727.87	Discounted * Indexation	85.25 127.87	42.62
20/01/2014	Purchase	334.8800	600.00		600.00			600.00	681.28	Discounted * Indexation	54.19 81.28	27.09
19/02/2014	Purchase	337.8800	600.00		600.00			600.00	687.38	Discounted * Indexation	58.25 87.38	29.13
19/03/2014	Purchase	342.8200	600.00		600.00			600.00	697.43	Discounted * Indexation	64.95 97.43	32.48
22/04/2014	Purchase	362.6300	600.00		600.00			600.00	737.73	Discounted * Indexation	91.82 137.73	45.91
19/05/2014	Purchase	361.4700	600.00		600.00			600.00	735.37	Discounted * Indexation	90.25 135.37	45.12
19/06/2014	Purchase	346.8600	600.00		600.00			600.00	705.65	Discounted * Indexation	70.43 105.65	35.22
21/07/2014	Purchase	358.1200	600.00		600.00			600.00	728.56	Discounted * Indexation	85.71 128.56	42.85
19/08/2014	Purchase	356.2100	600.00		600.00			600.00	724.67	Discounted * Indexation	83.11 124.67	41.56
23/09/2014	Purchase	337.8800	600.00		600.00			600.00	687.38	Discounted * Indexation	58.25 87.38	29.13

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20/10/2014	Purchase	348.9200	600.00	600.00	600.00	709.84	Discounted *	73.23	36.61
							Indexation	109.84	
19/11/2014	Purchase	326.6400	600.00	600.00	600.00	664.52	Discounted *	43.01	21.51
							Indexation	64.52	
19/12/2014	Purchase	304.0000	600.00	600.00	600.00	618.46	Discounted *	12.31	6.15
							Indexation	18.46	
19/01/2015	Purchase	298.8500	600.00	600.00	600.00	607.98	Discounted *	5.32	2.66
							Indexation	7.98	
19/02/2015	Purchase	282.4300	600.00	600.00	600.00	574.58	Other *	(25.42)	
19/03/2015	Purchase	266.4800	600.00	600.00	600.00	542.13	Other *	(57.87)	
20/04/2015	Purchase	259.1000	600.00	600.00	600.00	527.11	Other *	(72.89)	
16/05/2015	Purchase	2,212.9800	5,000.00	5,000.00	5,000.00	4,502.09	Other *	(497.91)	
19/05/2015	Purchase	264.0400	600.00	600.00	600.00	537.16	Other *	(62.84)	
30/06/2015	Purchase	1,669.8100	3,533.15	3,533.15	3,533.15	3,397.06	Other *	(136.09)	
30/06/2016	Purchase	2,180.0800	4,158.72	4,158.72	4,158.72	4,435.15	Discounted *	184.29	92.14
							Indexation	276.43	
30/06/2017	Purchase	4,289.3900	8,286.67	8,286.67	8,286.67	8,726.33	Discounted *	293.11	146.55
							Indexation	439.66	
30/06/2018	Purchase	2,281.7900	4,842.19	4,842.19	4,842.19	4,642.07	Other *	(200.12)	
30/06/2019	Purchase	3,571.1800	7,142.01	7,142.01	7,142.01	7,265.21	Other *	123.20	
		<u>35,803.7900</u>	<u>64,962.74</u>	<u>64,962.74</u>	<u>64,962.74</u>	<u>72,839.23</u>		<u>4,941.02</u>	<u>2,935.47</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	35,803.7900	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	64,962.74	- Indexation Method			
Consideration	72,839.23	- Discounted Method*	5,870.96	2,935.47	8,806.43
Total Tax Deferred^		- Other Method*	(929.94)		(929.94)
- 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)	7,876.49				

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		72,839.23			
Platinum - International Healthcare Fund	782/011	35,803.7900		64,962.74		
Taxable Profit/(Loss)	235/046			4,941.02		
Non Taxable Profit/(Loss)	236/045			2,935.47		
Distributions Received	238/011					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components