

KAMPEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 JANUARY 2021

Asset Details

Account Code 772/001
 Asset 16/40 Wallcliffe Road, Margaret River
 Date Sold 27 January 2021

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)*
30/06/2016	Purchase	1.0000	173,411.79		173,411.79			173,411.79	98,748.40 Other *	(74,663.39)	
		1.0000	173,411.79		173,411.79			173,411.79	98,748.40	(74,663.39)	

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

* Best/selected method

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		1.0000	173,411.79		173,411.79			173,411.79	98,748.40	(74,663.39)	

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Disposal Details

	Units Sold	Profit/(Loss) Summary	Taxable	Non Taxable	Total
Original Cost	1,0000	- Indexation Method 173,411.79			
Consideration		- Discounted Method 98,748.40			
Total Tax Deferred [^]		- Other Method*	(74,663.39)		(74,663.39)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation					
Notional Capital Gain	0.00	(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)		(74,663.39)			

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		98,748.40			
16/40 Wallcliffe Road, Margaret River	772/001	1.0000		173,411.79		
Taxable Profit/(Loss)	235/001		74,663.39			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	280/001					

* Best/selected method

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Disposal Details

	Units	Profit/(Loss) Summary	Taxable	Non Taxable	Total
Units Sold	1.0000	- Indexation Method			
Original Cost	173,411.79	- Discounted Method			
Consideration	98,748.40	- Other Method*	(74,663.39)		(74,663.39)
Total Tax Deferred^					
- 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)		(74,663.39)			

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.

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Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491					
16/40 Wallcliffe Road, Margaret River	772/001	1.0000	98,748.40	173,411.79		
Taxable Profit/(Loss)	235/001		74,663.39			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	280/001					

* Best/selected method

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