

John Shipp Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 MARCH 2021

Asset Details
 Account Code 748/005
 Asset Mfs Global Equity Trust
 Date Sold 22 March 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)*
03/01/2020	Purchase	1,055.2880	2,442.46		2,442.46			2,442.46	2,300.00	Other *	(142.46)	
		1,055.2880	2,442.46		2,442.46			2,442.46	2,300.00		(142.46)	

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

* Best/selected method

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Disposal Details

Units Sold	1,055.2880	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	2,442.46			
Consideration	2,300.00	(142.46)		(142.46)
Total Tax Deferred [^]				
- Tax Deferred and Tax Exempt	0.00			
- Tax Free	0.00			
Building Depreciation				
Notional Capital Gain	0.00			
Total Profit/(Loss)	(142.46)			

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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					
Mfs Global Equity Trust	748/005	1,055.2880	2,300.00			
Taxable Profit/(Loss)	235/008		142.46			
Non Taxable Profit/(Loss)	236/008			2,442.46		
Distributions Received	238/008					

* Best/selected method

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

John Shipp Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 MARCH 2021

Asset Details

Account Code 748/001
 Asset Platinum International Fund
 Date Sold 23 March 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)*
03/01/2020	Purchase	1,054.7555	2,183.03		2,183.03			2,183.03	2,300.00	Discounted *	77.98	38.99
		1,054.7555	2,183.03		2,183.03			2,183.03	2,300.00	Indexation	116.97	
											77.98	38.99

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

* Best/selected method

John Shipp Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 MARCH 2021

Asset Details

Account Code 748/001
 Asset Platinum International Fund
 Date Sold 23 March 2021

Disposal Details

	<u>Profit/(Loss) Summary</u>	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,054.7555			
Original Cost	2,183.03			
Consideration	2,300.00	77.98	38.99	116.97
Total Tax Deferred [^]				
- Tax Deferred and Tax Exempt	0.00			
- Tax Free	0.00			
Building Depreciation				
Notional Capital Gain	0.00			
Total Profit/(Loss)	116.97			

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					
Platinum International Fund	748/001	1,054.7555	2,300.00	2,183.03		
Taxable Profit/(Loss)	235/001			77.98		
Non Taxable Profit/(Loss)	236/001			38.99		
Distributions Received	238/001					

* Best/selected method

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