

**THE BJ & PA CLARKE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 JUNE 2020**

**Asset Details**

Account Code      776/005  
 Asset                Asx  
 Date Sold          10 June 2020

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
04/03/2009	Purchase	100.0000	2,642.90		2,642.90			2,642.90	8,587.98	Discounted * Indexation	3,963.39 5,945.08	1,981.69
06/11/2009	Purchase	400.0000	13,604.40		13,604.40			13,604.40	34,351.92	Discounted * Indexation	13,831.68 20,747.52	6,915.84
		<u>500.0000</u>	<u>16,247.30</u>		<u>16,247.30</u>			<u>16,247.30</u>	<u>42,939.90</u>		<u>17,795.07</u>	<u>8,897.53</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	500.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	16,247.30	- Indexation Method			
Consideration	42,939.90	- Discounted Method*	17,795.07	8,897.53	26,692.60
Total Tax Deferred^		- Other Method			
- 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 Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	26,692.60				

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		42,939.90			
Asx	776/005	500.0000		16,247.30		
Taxable Profit/(Loss)	235/005			17,795.07		
Non Taxable Profit/(Loss)	236/005			8,897.53		
Distributions Received	239/005					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components