

JONES SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 SEPTEMBER 2020

Asset Details

Account Code 782/005
 Asset Lend Lease Corporation Limited
 Date Sold 17 September 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)*
04/05/2020	Purchase	1,000.0000	11,819.95	8.38	11,811.57			11,811.57	11,980.05	Other *	168.48	
		1,000.0000	11,819.95	8.38	11,811.57			11,811.57	11,980.05		168.48	

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
30/06/2020		32.5600	8.38					8.38
		32.5600	8.38					8.38

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Disposal Details

Units Sold	1,000.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	11,819.95	- Indexation Method			
Consideration	11,980.05	- Discounted Method			
Total Tax Deferred^		- Other Method*	168.48		168.48
- Tax Deferred and Tax Exempt	8.38				
- 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)	168.48				

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		11,980.05			
Lend Lease Corporation Limited	782/005	1,000.0000		11,819.95		
Taxable Profit/(Loss)	235/041			168.48		
Non Taxable Profit/(Loss)	236/041					
Distributions Received	238/006		8.38		8.38	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components