

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

**Asset Details**

Account Code      747/001  
 Asset                Aus Ethical Aus Shares Fund  
 Date Sold           17 August 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)*
30/04/2019	Purchase	4,044.4900	10,000.00	18.46	9,981.54			9,981.54	9,244.49	Other *	(737.05)	
30/06/2019	Purchase	281.0600	671.59	1.28	670.31			670.31	642.42	Other *	(27.89)	
09/01/2020	Purchase	43.0300	112.96	0.20	112.76			112.76	98.35	Other *	(14.41)	
30/06/2020	Purchase	351.9900	786.49	1.61	784.88			784.88	804.54	Other *	19.66	
		<u>4,720.5700</u>	<u>11,571.04</u>	<u>21.55</u>	<u>11,549.49</u>			<u>11,549.49</u>	<u>10,789.80</u>		<u>(759.69)</u>	

^ 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
30/06/2019		671.6000	8.62					8.62
30/06/2020		786.4800	12.92					12.92
		<u>1,458.0800</u>	<u>21.54</u>					<u>21.54</u>

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**Disposal Details**

Units Sold	4,720.5700	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	11,571.04	- Indexation Method			
Consideration	10,789.80	- Discounted Method			
Total Tax Deferred^		- Other Method*	(759.69)		(759.69)
- Tax Deferred and Tax Exempt	21.55				
- 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)	(759.69)				

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		10,789.80			
Aus Ethical Aus Shares Fund	747/001	4,720.5700		11,571.04		
Taxable Profit/(Loss)	235/033		759.69			
Non Taxable Profit/(Loss)	236/033					
Distributions Received	238/004		21.55		21.55	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components