

**THE TYLER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 FEBRUARY 2009**

**Asset Details**

Account Code      776/001  
 Asset                Wesfarmers Limited  
 Date Sold           20 February 2009

**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)*
<b>Purchase Transactions</b>												
25/03/1996	Purchase	3,730.0000	30,026.47	2,060.75	27,965.72	119.00	123.40	27,965.72	60,146.15	Discounted *	21,453.62	10,726.81
										Indexation	31,069.45	1,110.98
26/09/1996	Purchase	3,419.0000	26,718.59	1,888.93	24,829.66	120.10	123.40	24,829.66	55,131.29	Discounted *	20,201.09	10,100.54
										Indexation	29,580.23	721.40
31/10/1996	Purchase	188.0000	1,433.81	103.87	1,329.94	120.30	123.40	1,329.94	3,031.50	Discounted *	1,134.37	567.19
										Indexation	1,664.28	37.28
21/04/1997	Purchase	165.0000	1,463.07	91.16	1,371.91	120.20	123.40	1,371.91	2,660.62	Discounted *	859.14	429.57
										Indexation	1,249.21	39.50
30/10/1997	Purchase	228.0000	2,851.00	125.97	2,725.03	120.00	123.40	2,725.03	3,676.49	Discounted *	634.31	317.15
										Indexation	871.63	79.83
20/04/1998	Purchase	136.0000	1,771.49	75.14	1,696.35	121.00	123.40	1,696.35	2,193.00	Discounted *	331.10	165.55
										Indexation	461.22	35.43
01/10/1998	Purchase	296.0000	3,383.00	163.53	3,219.47	121.90	123.40	3,219.47	4,772.99	Discounted *	1,035.68	517.84
										Indexation	1,512.92	40.60
01/03/1999	Purchase	139.0000	2,033.68	76.79	1,956.89	121.80	123.40	1,956.89	2,241.37	Discounted *	189.65	94.83
										Indexation	258.04	26.44
01/10/2000	Purchase	199.0000	2,734.84	109.94	2,624.90			2,624.90	3,208.87	Discounted *	389.31	194.66
										Indexation	583.97	
		<u>8,500.0000</u>	<u>72,415.95</u>	<u>4,696.08</u>	<u>67,719.87</u>			<u>67,719.87</u>	<u>137,062.28</u>		<u>46,228.27</u>	<u>23,114.14</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
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**Income Transactions**

01/07/2005		57,927.1400	18,860.00					18,860.00
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57,927.1400	18,860.00		18,860.00
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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,500.0000	- Indexation Method			
Original Cost	72,415.95	- Discounted Method*	46,228.27	23,114.14	69,342.41
Consideration	137,062.28	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	4,696.08				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	69,342.41				

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		137,062.28			
Wesfarmers Limited	776/001	8,500.0000		72,415.95		
Taxable Profit/(Loss)	235/001			46,228.27		
Non Taxable Profit/(Loss)	236/001			23,114.14		
Distributions Received	239/001		4,696.08		4,696.08	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components