

LOXTON SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 SEPTEMBER 2012

Asset Details

Account Code 782/001
 Asset APN - Property for Income Fund
 Date Sold 21 September 2012

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)*
Purchase Transactions												
30/06/2009	Purchase	38,978.7600	100,000.00	11,831.07	88,168.93			88,168.93	65,636.33	Other *	(22,532.60)	
30/06/2009	Purchase	15,371.7600	40,054.22	4,665.72	35,388.50			35,388.50	25,884.51	Other *	(9,503.99)	
		<u>54,350.5200</u>	<u>140,054.22</u>	<u>16,496.79</u>	<u>123,557.43</u>			<u>123,557.43</u>	<u>91,520.84</u>		<u>(32,036.59)</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
Income Transactions								
30/06/2010		645.8500	1,736.76		5,114.40			1,736.76
12/01/2011		(92.7400)	(23.51)		(69.23)			(23.51)
02/06/2011		(76.8500)	(19.48)		(57.37)			(19.48)
24/06/2011		(72.1800)	(18.30)		(53.88)			(18.30)
30/06/2011		623.0600	6,395.60					6,395.60
02/08/2011		(145.8400)	(90.51)		(55.33)			(90.51)
02/09/2011		(141.2800)	(87.68)		(53.60)			(87.68)
04/10/2011		(134.3500)	(83.38)		(50.97)			(83.38)
02/12/2011		(129.5500)	(80.40)		(49.15)			(80.40)
04/01/2012		(130.9000)	(81.24)		(49.66)			(81.24)
02/02/2012		(127.1500)	(78.91)		(48.24)			(78.91)
03/04/2012		(126.6300)	(78.59)		(48.04)			(78.59)
02/05/2012		(126.5400)	(78.53)		(48.01)			(78.53)
04/06/2012		(126.2600)	(78.36)		(47.90)			(78.36)
30/06/2012		566.1200	525.96		3,842.18			525.96
10/08/2012		566.1200			312.16			

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970.8800	7,859.43		8,637.36		7,859.43
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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	54,350.5200				
Original Cost	140,054.22	- Indexation Method			
Consideration	91,520.84	- Discounted Method			
Total Tax Deferred^		- Other Method*	(32,036.59)		(32,036.59)
- Tax Deferred and Tax Exempt	7,859.43				
- Tax Free	8,637.36				
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)	(32,036.59)				

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		91,520.84			
APN - Property for Income Fund	782/001	54,350.5200		140,054.22		
Taxable Profit/(Loss)	235/001		32,036.59			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	238/001		16,496.79		16,496.79	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components