

McFARLANE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 5 FEBRUARY 2014

Asset Details

Account Code 782/013
 Asset MLC - Arnhem Australian Equity Fund
 Date Sold 5 February 2014

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)*
30/06/2009	Purchase	694.3247	843.00	13.49	829.51			829.51	1,154.66	Discounted * Indexation	216.77 325.15	108.38
20/07/2009	Purchase	2,873.6171	3,584.55	55.84	3,528.71			3,528.71	4,778.82	Discounted * Indexation	833.41 1,250.11	416.70
30/06/2012	Purchase	835.9112	1,089.86	16.24	1,073.62			1,073.62	1,390.12	Discounted * Indexation	211.00 316.50	105.50
30/06/2013	Purchase	2,778.6054	3,475.48	53.99	3,421.49			3,421.49	4,620.82	Other *	1,199.33	
30/06/2013	Purchase	74.0800	108.76	1.44	107.32			107.32	123.20	Other *	15.88	
		7,256.5384	9,101.65	141.00	8,960.65			8,960.65	12,067.62		2,476.39	630.58

^ 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

30/06/2008		5,728.8600	1,331.67					1,331.67
30/06/2011		3,318.2500	144.88		8.45			144.88
30/06/2012		(6.3600)	(6.32)		(0.04)			(6.32)
30/06/2012		(7.1100)	(7.07)		(0.04)			(7.07)
30/06/2013		(16.3900)	(16.30)		(0.09)			(16.30)
30/06/2013		(12.4200)	(12.35)		(0.07)			(12.35)
30/09/2013		(2.5800)	(2.57)		(0.01)			(2.57)
31/12/2013		(3.4300)	(3.41)		(0.02)			(3.41)
30/01/2014		(542.0600)	(538.97)		(3.09)			(538.97)
30/01/2014		(60.1600)	(59.82)		(0.34)			(59.82)
30/01/2014		(452.2300)	(452.23)					(452.23)

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30/01/2014	(63.2900)	(63.29)	(63.29)
30/01/2014	(14.3100)	(14.31)	(14.31)
30/01/2014	(0.5900)	(0.59)	(0.59)
30/01/2014	(0.2900)	(0.29)	(0.29)
30/01/2014	(32.9700)	(32.97)	(32.97)
30/01/2014	(0.6300)	(0.63)	(0.63)
30/01/2014	(0.9800)	(0.98)	(0.98)
30/01/2014	(0.2900)	(0.29)	(0.29)
30/01/2014	(0.3000)	(0.30)	(0.30)
30/01/2014	(0.6100)	(0.61)	(0.61)
30/01/2014	(0.6200)	(0.62)	(0.62)
30/01/2014	(0.3000)	(0.30)	(0.30)
30/01/2014	(0.6400)	(0.64)	(0.64)
30/01/2014	(0.9700)	(0.97)	(0.97)
30/01/2014	(0.3100)	(0.31)	(0.31)
30/01/2014	(0.6200)	(0.62)	(0.62)
30/01/2014	(0.2900)	(0.29)	(0.29)
30/01/2014	(0.6200)	(0.62)	(0.62)
30/01/2014	(0.9800)	(0.98)	(0.98)
30/01/2014	(0.6300)	(0.63)	(0.63)
30/01/2014	(0.3100)	(0.31)	(0.31)
30/01/2014	(0.3000)	(0.30)	(0.30)
30/01/2014	(0.6700)	(0.67)	(0.67)
30/01/2014	(0.2900)	(0.29)	(0.29)
30/01/2014	(0.6500)	(0.65)	(0.65)
30/01/2014	(0.3000)	(0.30)	(0.30)
30/01/2014	(1.0300)	(1.03)	(1.03)
30/01/2014	(0.6400)	(0.64)	(0.64)
30/01/2014	(0.3100)	(0.31)	(0.31)
30/01/2014	(0.6600)	(0.66)	(0.66)

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30/01/2014	(0.3200)	(0.32)		(0.32)
30/01/2014	(48.6900)	(48.69)		(48.69)
30/01/2014	(14.9400)	(14.94)		(14.94)
30/01/2014	(45.9500)	(45.95)		(45.95)
31/01/2014	(1.2100)	(1.20)	(0.01)	(1.20)
	<u>7,707.8600</u>	<u>141.01</u>	<u>4.74</u>	<u>141.01</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	7,256.5384				
Original Cost	9,101.65	- Indexation Method			
Consideration	12,067.62	- Discounted Method*	1,261.18	630.58	1,891.76
Total Tax Deferred^		- Other Method*	1,215.21		1,215.21
- Tax Deferred and Tax Exempt	141.00				
- 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)	3,106.97				

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		12,067.62			
MLC - Arnhem Australian Equity Fund	782/013	7,256.5384		9,101.65		
Taxable Profit/(Loss)	235/015			2,476.39		
Non Taxable Profit/(Loss)	236/015			630.58		
Distributions Received	238/013		141.00		141.00	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components