

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

Asset Details

Account Code 782/014
 Asset MLC - Legg Mason Property Sec. Trust
 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)*
										Other *		
30/06/2013	Purchase	12.5606	10.03	2.54	7.49			7.49	11.95	Other *	4.46	
30/06/2013	Purchase	211.7379	201.08	42.79	158.29			158.29	201.48	Other *	43.19	
30/06/2013	Purchase	32.0782	29.60	6.48	23.12			23.12	30.52	Other *	7.40	
19/07/2013	Purchase	41.5613	39.91	8.40	31.51			31.51	39.55	Other *	8.04	
20/01/2014	Purchase	41.0894	40.10	8.30	31.80			31.80	39.10	Other *	7.30	
		<u>339.0274</u>	<u>320.72</u>	<u>68.51</u>	<u>252.21</u>			<u>252.21</u>	<u>322.60</u>		<u>70.39</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

30/06/2007		8,061.0000	780.05					780.05
30/06/2008		9,977.3200	6,281.24		0.88			6,281.24
30/06/2009		73.0400	54.39					54.39
30/06/2009		(1,311.5700)	(1,311.41)		(0.16)			(1,311.41)
30/06/2009		(2,424.0700)	(2,423.77)		(0.30)			(2,423.77)
30/06/2009		(0.4500)	(0.45)					(0.45)
30/06/2009		(2,033.3800)	(2,033.13)		(0.25)			(2,033.13)
30/06/2009		(1,065.0800)	(1,065.08)					(1,065.08)
30/06/2010		52.2300	52.23					52.23
30/06/2010		49.6600	15.28					15.28
24/01/2011		50.5100	54.14					54.14
30/06/2012		59.3500	49.83					49.83
30/06/2012		(1.7200)	(1.72)					(1.72)

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30/06/2012	(1.9100)	(1.91)		(1.91)
30/06/2013	201.0800	175.54		175.54
30/06/2013	(4.7500)	(4.75)		(4.75)
30/06/2013	(3.6200)	(3.62)		(3.62)
30/09/2013	(1.1400)	(1.14)		(1.14)
31/12/2013	(1.5300)	(1.53)		(1.53)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.3800)	(0.38)		(0.38)
30/01/2014	(0.2500)	(0.25)		(0.25)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(13.9200)	(13.92)		(13.92)
30/01/2014	(0.2400)	(0.24)		(0.24)
30/01/2014	(0.2400)	(0.24)		(0.24)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.2500)	(0.25)		(0.25)
30/01/2014	(0.3800)	(0.38)		(0.38)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.2400)	(0.24)		(0.24)
30/01/2014	(0.2400)	(0.24)		(0.24)
30/01/2014	(0.0900)	(0.09)		(0.09)
30/01/2014	(0.3800)	(0.38)		(0.38)
30/01/2014	(0.2500)	(0.25)		(0.25)
30/01/2014	(0.0900)	(0.09)		(0.09)
30/01/2014	(14.4700)	(14.47)		(14.47)
30/01/2014	(0.2400)	(0.24)		(0.24)
30/01/2014	(5.2700)	(5.27)		(5.27)
30/01/2014	(13.2400)	(13.24)		(13.24)
30/01/2014	(23.1400)	(23.13)	(0.01)	(23.13)
30/01/2014	(21.5700)	(21.56)	(0.01)	(21.56)

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30/01/2014	(11.1300)	(11.13)		(11.13)
30/01/2014	(393.2100)	(393.10)	(0.11)	(393.10)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.2700)	(0.27)		(0.27)
30/01/2014	(0.2600)	(0.26)		(0.26)
30/01/2014	(0.1200)	(0.12)		(0.12)
30/01/2014	(0.4100)	(0.41)		(0.41)
30/01/2014	(0.2600)	(0.26)		(0.26)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.2300)	(0.23)		(0.23)
30/01/2014	(0.2600)	(0.26)		(0.26)
30/01/2014	(15.1200)	(15.12)		(15.12)
30/01/2014	(9.8000)	(9.80)		(9.80)
30/01/2014	(6.2200)	(6.22)		(6.22)
30/01/2014	(12.4900)	(12.49)		(12.49)
31/01/2014	(0.3800)	(0.38)		(0.38)
	11,129.1600	68.51	0.04	68.51

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	339.0274				
Original Cost	320.72	- Indexation Method			
Consideration	322.60	- Discounted Method			
Total Tax Deferred^		- Other Method*	70.39		70.39
- Tax Deferred and Tax Exempt	68.51				
- 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)	70.39				

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		322.60			
MLC - Legg Mason Property Sec. Trust	782/014	339.0274		320.72		
Taxable Profit/(Loss)	235/016			70.39		
Non Taxable Profit/(Loss)	236/016					
Distributions Received	238/014		68.51		68.51	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components