

**I A NEIL PENSION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2016**

**Asset Details**

Account Code      784/004  
 Asset              Trilogy Investor Choice Melbourne Campus Office Syndicate  
 Date Sold         30 June 2016

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
04/04/2005	Purchase	5,061.6629	2,606.10	2,219.46	386.64			386.64		Other *	(386.64)	
30/06/2014	Purchase	565.3371	17.43	247.89	(230.46)			(230.46)		Discounted * Indexation	153.64 230.46	76.82
04/04/2005	Instalment									Other *		
30/06/2014	Instalment									Other *		
04/04/2005	Instalment									Other *		
30/06/2014	Instalment									Other *		
		5,627.0000	2,623.53	2,467.35	156.18			156.18			(233.00)	76.82

<sup>^</sup> 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
01/07/2006		545.5900	543.92					543.92
18/06/2007		39.1700	462.48					462.48
18/06/2008		40.0000	339.33					339.33
18/06/2009		41.6700	330.93					330.93
18/06/2010		41.6700	207.35					207.35
30/06/2011		41.6700	243.99					243.99
30/06/2012		37.5000	174.16					174.16
30/06/2013		37.5000	25.88					25.88
17/06/2015		526.4200	32.94					32.94
22/06/2016		106.3700	106.37					106.37
		1,457.5600	2,467.35					2,467.35

**I A NEIL PENSION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2016**

**Asset Details**

Account Code      784/004  
 Asset              Trilogy Investor Choice Melbourne Campus Office Syndicate  
 Date Sold         30 June 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	5,627.0000				
Original Cost	2,623.53	- Indexation Method			
Consideration		- Discounted Method*	153.64	76.82	230.46
Total Tax Deferred^		- Other Method*	(386.64)		(386.64)
- Tax Deferred and Tax Exempt	2,467.35				
- 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)	(156.18)				

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					
Trilogy Investor Choice Melbourne Campus Office Syndicate	784/004	5,627.0000		2,623.53		
Taxable Profit/(Loss)	235/012		233.00			
Non Taxable Profit/(Loss)	236/012			76.82		
Distributions Received	238/005		2,467.35		2,467.35	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components