

**THE CARTER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 MARCH 2020**

**Asset Details**

Account Code      776/050  
 Asset                ETF Metal Securities Australian Limited  
 Date Sold          23 March 2020

**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)*
30/10/2017	Purchase	127.0000	20,108.92		20,108.92			20,108.92	30,956.95	Discounted * Indexation	7,232.02 10,848.03	3,616.01
		<u>127.0000</u>	<u>20,108.92</u>		<u>20,108.92</u>			<u>20,108.92</u>	<u>30,956.95</u>		<u>7,232.02</u>	<u>3,616.01</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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 Date Sold           23 March 2020

**Disposal Details**

Units Sold	127.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	20,108.92	- Indexation Method			
Consideration	30,956.95	- Discounted Method*	7,232.02	3,616.01	10,848.03
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	10,848.03				

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		30,956.95			
ETF Metal Securities Australian Limited	776/050	127.0000		20,108.92		
Taxable Profit/(Loss)	235/063			7,232.02		
Non Taxable Profit/(Loss)	236/063			3,616.01		
Distributions Received	239/050					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components