

**The GA Kinross Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 JULY 2015**

**Asset Details**

Account Code      747/011  
 Asset                Vanguard Aus Corp Fxd Int Idx Fd  
 Date Sold           17 July 2015

**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)*
03/10/2014	Purchase	65,014.7929	65,167.01		65,167.01			65,167.01	65,904.00	Other *	736.99	
		65,014.7929	65,167.01		65,167.01			65,167.01	65,904.00		736.99	

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	65,014.7929	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	65,167.01	- Indexation Method			
Consideration	65,904.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	736.99		736.99
- Tax Deferred and Tax Exempt	0.00				
- 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)	736.99				

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		65,904.00			
Vanguard Aus Corp Fxd Int Idx Fd	747/011	65,014.7929		65,167.01		
Taxable Profit/(Loss)	235/037			736.99		
Non Taxable Profit/(Loss)	236/037					
Distributions Received	238/014					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components