

The GA Kinross Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 AUGUST 2015

Asset Details

Account Code 747/007
 Asset Ubs Diversified Fixed Income Fund
 Date Sold 28 August 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)*
29/05/2014	Purchase	31,001.9560	27,916.56		27,916.56			27,916.56	28,011.79	Discounted *	63.49	31.74
										Indexation	95.23	
17/09/2014	Purchase	52,692.9480	47,471.00		47,471.00			47,471.00	47,610.66	Other *	139.66	
		<u>83,694.9040</u>	<u>75,387.56</u>		<u>75,387.56</u>			<u>75,387.56</u>	<u>75,622.45</u>		<u>203.15</u>	<u>31.74</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	83,694.9040	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	75,387.56	- Indexation Method			
Consideration	75,622.45	- Discounted Method*	63.49	31.74	95.23
Total Tax Deferred^		- Other Method*	139.66		139.66
- 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)	234.89				

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		75,622.45			
Ubs Diversified Fixed Income Fund	747/007	83,694.9040		75,387.56		
Taxable Profit/(Loss)	235/038			203.15		
Non Taxable Profit/(Loss)	236/038			31.74		
Distributions Received	238/010					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components