

TUCKER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 SEPTEMBER 2010

Asset Details

Account Code 782/004
 Asset BT Wholesale - European Share Fund
 Date Sold 20 September 2010

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)*
Purchase Transactions												
28/07/2000	Purchase	2,826.8500	10,000.00		10,000.00			10,000.00	6,085.78	Other *	(3,914.22)	
01/10/2000	Purchase	18.8500	63.60		63.60			63.60	40.58	Other *	(23.02)	
01/01/2001	Purchase	95.6600	302.78		302.78			302.78	205.94	Other *	(96.84)	
30/06/2006	Purchase	1.2700	2.94		2.94			2.94	2.73	Other *	(0.21)	
01/07/2006	Purchase	0.4000	1.18		1.18			1.18	0.86	Other *	(0.32)	
01/07/2007	Purchase	27.4100	91.39		91.39			91.39	59.01	Other *	(32.38)	
01/01/2008	Purchase	2.6300	8.53		8.53			8.53	5.66	Other *	(2.87)	
01/07/2008	Purchase	36.6700	94.21		94.21			94.21	78.94	Other *	(15.27)	
30/06/2009	Purchase	47.7800	96.08		96.08			96.08	102.86	Discounted *	4.52	2.26
										Indexation	6.78	
30/06/2010	Purchase	10.4900	22.11		22.11			22.11	22.58	Other *	0.47	
		<u>3,068.0100</u>	<u>10,682.82</u>		<u>10,682.82</u>			<u>10,682.82</u>	<u>6,604.94</u>		<u>(4,080.14)</u>	<u>2.26</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	3,068.0100	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	10,682.82	- Indexation Method			
Consideration	6,604.94	- Discounted Method*	4.52	2.26	6.78
Total Tax Deferred^		- Other Method*	(4,084.66)		(4,084.66)
- 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)	(4,077.88)				

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		6,604.94			
BT Wholesale - European Share Fund	782/004	3,068.0100		10,682.82		
Taxable Profit/(Loss)	235/005		4,080.14			
Non Taxable Profit/(Loss)	236/005			2.26		
Distributions Received	238/005					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components