

McFARLANE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2012

Asset Details

Account Code 782/021
 Asset MLC Masterkey - Australian Share Fund
 Date Sold 30 June 2012

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)*
23/01/2008	Purchase	140.9562	287.75	4.37	283.38			283.38	193.16	Other *	(90.22)	
		140.9562	287.75	4.37	283.38			283.38	193.16		(90.22)	

^ 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
30/06/2008		5,513.7000	23.08					23.08
30/06/2009		1,857.1500	9.40		738.31			9.40
30/06/2010		867.6900	25.63		49.55			25.63
30/05/2011		811.0100	7.53		74.25			7.53
30/06/2012		(3.5100)	(0.25)		(3.26)			(0.25)
30/06/2012		(0.2000)	(0.01)		(0.19)			(0.01)
30/06/2012		(0.2400)	(0.02)		(0.22)			(0.02)
		9,045.6000	65.36		858.44			65.36

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Disposal Details

Units Sold	140.9562	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	287.75	- Indexation Method			
Consideration	193.16	- Discounted Method			
Total Tax Deferred^		- Other Method*	(90.22)		(90.22)
- Tax Deferred and Tax Exempt	0.31				
- Tax Free	4.06				
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)	(90.22)				

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		193.16			
MLC Masterkey - Australian Share Fund	782/021	140.9562		287.75		
Taxable Profit/(Loss)	235/025		90.22			
Non Taxable Profit/(Loss)	236/025					
Distributions Received	238/022		4.37		4.37	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components