

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

Asset Details

Account Code 782/012
 Asset MLC Masterkey - Property Securities 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)*
27/06/2007	Purchase	221.1159	310.00	15.12	294.88			294.88	122.86	Other *	(172.02)	
		221.1159	310.00	15.12	294.88			294.88	122.86		(172.02)	

^ 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		4,333.8000	979.10		0.10			979.10
30/06/2009		1,726.5000	702.93		69.50			702.93
30/06/2010		1,358.6900	748.53		31.72			748.53
30/05/2011		476.3600	688.88		21.71			688.88
30/06/2012		(13.6000)	(13.08)		(0.52)			(13.08)
		7,881.7500	3,106.36		122.51			3,106.36

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Disposal Details

Units Sold	221.1159	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	310.00	- Indexation Method			
Consideration	122.86	- Discounted Method			
Total Tax Deferred^		- Other Method*	(172.02)		(172.02)
- Tax Deferred and Tax Exempt	14.55				
- Tax Free	0.57				
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)	(172.02)				

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		122.86			
MLC Masterkey - Property Securities Fund	782/012	221.1159		310.00		
Taxable Profit/(Loss)	235/014		172.02			
Non Taxable Profit/(Loss)	236/014					
Distributions Received	238/012		15.12		15.12	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components