

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

Asset Details

Account Code 782/018
 Asset MLC Masterkey - Horizon 4 Balanced Portfolio
 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)*
11/10/2007	Purchase	212.7548	339.15	2.90	336.25			336.25	235.05	Other *	(101.20)	
		212.7548	339.15	2.90	336.25			336.25	235.05		(101.20)	

^ 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
27/11/2007		360.1000			360.10			
30/06/2008		7,447.4000	21.97					21.97
30/06/2009		4,252.3300	40.11		584.11			40.11
30/06/2010		3,256.2700	16.51		33.23			16.51
26/10/2010		(483.8400)	(36.01)		(447.83)			(36.01)
30/05/2011		1,843.6300	8.39		32.12			8.39
30/06/2012		(2.6100)	(0.22)		(2.39)			(0.22)
		16,673.2800	50.75		559.34			50.75

Income Transactions

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Disposal Details

Units Sold	212.7548	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	339.15	- Indexation Method			
Consideration	235.05	- Discounted Method			
Total Tax Deferred^		- Other Method*	(101.20)		(101.20)
- Tax Deferred and Tax Exempt	0.24				
- Tax Free	2.66				
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)	(101.20)				

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		235.05			
MLC Masterkey - Horizon 4 Balanced Portfolio	782/018	212.7548		339.15		
Taxable Profit/(Loss)	235/020		101.20			
Non Taxable Profit/(Loss)	236/020					
Distributions Received	238/018		2.90		2.90	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components