

**MCGOVERN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 OCTOBER 2013**

**Asset Details**

Account Code      784/004  
 Asset              Gdi No 34 Sydney Cbd Office Trust  
 Date Sold         3 October 2013

**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)*
01/07/2012	Purchase	50,000.0000	50,000.00	6,914.00	43,086.00			43,086.00	43,086.00	Other *		
		<u>50,000.0000</u>	<u>50,000.00</u>	<u>6,914.00</u>	<u>43,086.00</u>			<u>43,086.00</u>	<u>43,086.00</u>			

^ 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
01/07/2012		(50,000.0000)	6,914.00					6,914.00
		<u>(50,000.0000)</u>	<u>6,914.00</u>					<u>6,914.00</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	50,000.0000				
Original Cost	50,000.00	- Indexation Method			
Consideration	43,086.00	- Discounted Method			
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	6,914.00				
- 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)	0.00				

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		43,086.00			
Gdi No 34 Sydney Cbd Office Trust	784/004	50,000.0000		50,000.00		
Taxable Profit/(Loss)	235/025					
Non Taxable Profit/(Loss)	236/025					
Distributions Received	238/005		6,914.00		6,914.00	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components