

**APPLETREE HOLDINGS PTY LTD PERSONAL SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 OCTOBER 2020**

**Asset Details**

Account Code      776/010  
 Asset                Westpac Banking Corp  
 Date Sold           22 October 2020

**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)*
<b>Purchase Transactions</b>												
01/07/2011	Purchase	277.0000	6,166.02		6,166.02			6,166.02	5,130.18	Other *	(1,035.84)	
27/09/2012	Purchase	7.0000	172.38		172.38			172.38	129.64	Other *	(42.74)	
28/09/2015	Purchase	14.0000	425.08		425.08			425.08	259.29	Other *	(165.79)	
28/04/2016	Purchase	3.0000	94.97		94.97			94.97	55.56	Other *	(39.41)	
		<u>301.0000</u>	<u>6,858.45</u>		<u>6,858.45</u>			<u>6,858.45</u>	<u>5,574.67</u>		<u>(1,283.78)</u>	

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	301.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	6,858.45	- Indexation Method			
Consideration	5,574.67	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,283.78)		(1,283.78)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(1,283.78)				

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					
Westpac Banking Corp	776/010	301.0000	5,574.67	6,858.45		
Taxable Profit/(Loss)	235/010		1,283.78			
Non Taxable Profit/(Loss)	236/010					
Distributions Received	239/010					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components