

THE S & S SMITH SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 DECEMBER 2019

Asset Details

Account Code 782/003
 Asset Brookfield Multiplex MXUPA
 Date Sold 31 December 2019

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)*
Purchase Transactions												
23/07/2010	Purchase	350.0000	25,963.79		25,963.79			25,963.79	35,000.00	Discounted *	6,024.14	3,012.07
										Indexation	9,036.21	
22/06/2018	Purchase	300.0000	23,639.95		23,639.95			23,639.95	30,000.00	Discounted *	4,240.03	2,120.02
										Indexation	6,360.05	
		<u>650.0000</u>	<u>49,603.74</u>		<u>49,603.74</u>			<u>49,603.74</u>	<u>65,000.00</u>		<u>10,264.17</u>	<u>5,132.09</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	650.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	49,603.74	- Indexation Method			
Consideration	65,000.00	- Discounted Method*	10,264.17	5,132.09	15,396.26
Total Tax Deferred^		- Other Method			
- 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)	15,396.26				

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	Disc Capital Gain
Disposal of Investments Proceeds Account	491		65,000.00			
Brookfield Multiplex MXUPA	782/003	650.0000		49,603.74		
Taxable Profit/(Loss)	235/005			10,264.17		
Non Taxable Profit/(Loss)	236/005			5,132.09		
Distributions Received	238/003					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components