

THE S & S SMITH SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 APRIL 2018

Asset Details

Account Code 782/006
 Asset Apt Pipeline Convertible Notes
 Date Sold 3 April 2018

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)*
18/09/2012	Purchase	500.0000	50,000.00		50,000.00			50,000.00	50,000.00	Other *		
		500.0000	50,000.00		50,000.00			50,000.00	50,000.00			

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	500.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	50,000.00	- Indexation Method			
Consideration	50,000.00	- Discounted Method			
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)	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		50,000.00			
Apt Pipeline Convertible Notes	782/006	500.0000		50,000.00		
Taxable Profit/(Loss)	235/019					
Non Taxable Profit/(Loss)	236/019					
Distributions Received	238/006					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components