

**THE S & S SMITH SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 JUNE 2018**

**Asset Details**

Account Code      782/001  
 Asset              Apa Group - Australian Pipeline Trust  
 Date Sold         15 June 2018

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
22/07/2010	Purchase	2,334.0000	8,646.16	1,149.39	7,496.77			7,496.77	23,288.68	Discounted * Indexation	10,527.94 15,791.91	5,263.97
25/12/2014	Purchase	2,666.0000	17,595.60	1,312.88	16,282.72			16,282.72	26,601.38	Discounted * Indexation	6,879.11 10,318.66	3,439.55
		<u>5,000.0000</u>	<u>26,241.76</u>	<u>2,462.27</u>	<u>23,779.49</u>			<u>23,779.49</u>	<u>49,890.06</u>		<u>17,407.05</u>	<u>8,703.52</u>

<sup>^</sup> 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
17/03/2011		1,320.0000	259.78					259.78
15/09/2011		1,432.0000	885.36					885.36
15/03/2012		1,360.0000	720.84					720.84
12/03/2014		1,400.0000	51.23					51.23
18/03/2015		1,400.0000	10.70					10.70
16/09/2016		2,399.8500	1,061.00					1,061.00
13/09/2017		2,453.1800	1,542.06					1,542.06
14/03/2018		2,239.8600	1,030.81					1,030.81
27/03/2018		(309.2600)	(309.26)					(309.26)
		<u>13,695.6300</u>	<u>5,252.52</u>					<u>5,252.52</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	5,000.0000	- Indexation Method			
Original Cost	26,241.76	- Discounted Method*	17,407.05	8,703.52	26,110.57
Consideration	49,890.06	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	2,462.27				
- 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 Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	26,110.57				

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		49,890.06			
Apa Group - Australian Pipeline Trust	782/001	5,000.0000		26,241.76		
Taxable Profit/(Loss)	235/003			17,407.05		
Non Taxable Profit/(Loss)	236/003			8,703.52		
Distributions Received	238/001		2,462.27		2,462.27	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components