

**Dixon Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 DECEMBER 2014**

**Asset Details**

Account Code      747/037  
 Asset                Vanguard Indx Hdgd Int'l Shares Fnd  
 Date Sold           11 December 2014

**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>												
13/12/2007	Purchase	32,573.0900	26,453.07		26,453.07			26,453.07	28,648.03	Discounted * Indexation	1,463.31 2,194.96	731.65
		<u>32,573.0900</u>	<u>26,453.07</u>		<u>26,453.07</u>			<u>26,453.07</u>	<u>28,648.03</u>		<u>1,463.31</u>	<u>731.65</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	32,573.0900	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	26,453.07	- Indexation Method			
Consideration	28,648.03	- Discounted Method*	1,463.31	731.65	2,194.96
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- 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)	2,194.96				

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		28,648.03			
Vanguard Indx Hdgd Int'l Shares Fnd	747/037	32,573.0900		26,453.07		
Taxable Profit/(Loss)	235/039			1,463.31		
Non Taxable Profit/(Loss)	236/039			731.65		
Distributions Received	238/037					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components