

**Dixon Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 JUNE 2015**

**Asset Details**

Account Code      747/024  
 Asset              OA IP Onepath Emerg Comp's Ef  
 Date Sold         18 June 2015

**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)*
27/12/2007	Purchase	6,533.8093	23,305.26		23,305.26			23,305.26	22,563.11	Other *	(742.15)	
01/07/2014	Purchase	20.2600	64.09		64.09			64.09	69.96	Other *	5.87	
31/12/2014	Purchase	1.2800	4.18		4.18			4.18	4.42	Other *	0.24	
		<u>6,555.3493</u>	<u>23,373.53</u>		<u>23,373.53</u>			<u>23,373.53</u>	<u>22,637.49</u>		<u>(736.04)</u>	

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	6,555.3493	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	23,373.53	- Indexation Method			
Consideration	22,637.49	- Discounted Method			
Total Tax Deferred^		- Other Method*	(736.04)		(736.04)
- 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)	(736.04)				

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		22,637.49			
OA IP Onepath Emerg Comp's Ef	747/024	6,555.3493		23,373.53		
Taxable Profit/(Loss)	235/026		736.04			
Non Taxable Profit/(Loss)	236/026					
Distributions Received	238/024					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components