

IS2 SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 APRIL 2016

Asset Details

Account Code 747/003
 Asset Henderson Tactical Income Trust
 Date Sold 27 April 2016

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												
22/10/2013	Purchase	235,671.1915	250,000.00		250,000.00			250,000.00	249,835.03	Other *	(164.97)	
		235,671.1915	250,000.00		250,000.00			250,000.00	249,835.03		(164.97)	

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	235,671.1915				
Original Cost	250,000.00	- Indexation Method			
Consideration	249,835.03	- Discounted Method			
Total Tax Deferred^		- Other Method*	(164.97)		(164.97)
- 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)	(164.97)				

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					
Henderson Tactical Income Trust	747/003	235,671.1915	249,835.03	250,000.00		
Taxable Profit/(Loss)	235/003		164.97			
Non Taxable Profit/(Loss)	236/003					
Distributions Received	238/003					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components