

THE NP BURGESS SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 MARCH 2019

Asset Details

Account Code 776/004
 Asset Australia & NZ Bank
 Date Sold 14 March 2019

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)*
20/12/2012	Purchase	280.0000	7,035.64		7,035.64			7,035.64	7,451.91	Discounted * Indexation	277.51 416.27	138.76
16/09/2013	Purchase	130.0000	4,060.70		4,060.70			4,060.70	3,459.82	Other *	(600.88)	
19/05/2015	Purchase	150.0000	4,916.00		4,916.00			4,916.00	3,992.10	Other *	(923.90)	
02/09/2015	Purchase	90.0000	2,574.20		2,574.20			2,574.20	2,395.26	Other *	(178.94)	
		<u>650.0000</u>	<u>18,586.54</u>		<u>18,586.54</u>			<u>18,586.54</u>	<u>17,299.09</u>		<u>(1,426.21)</u>	<u>138.76</u>

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	650.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	18,586.54	- Indexation Method			
Consideration	17,299.09	- Discounted Method*	277.51	138.76	416.27
Total Tax Deferred^		- Other Method*	(1,703.72)		(1,703.72)
- 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 Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	(1,287.45)				

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		17,299.09			
Australia & NZ Bank	776/004	650.0000		18,586.54		
Taxable Profit/(Loss)	235/004		1,426.21			
Non Taxable Profit/(Loss)	236/004			138.76		
Distributions Received	239/004					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components