

ELIZABETH COOKE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 DECEMBER 2018

Asset Details

Account Code 776/042
 Asset Coles Group
 Date Sold 12 December 2018

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)*
22/01/2008	Instalment		11,770.33		11,770.33			11,770.33	13,719.08	Discounted * Indexation	1,299.17 1,948.75	649.58
28/11/2018	Purchase	1,118.0000								Other *		
19/05/2008	Instalment		1,448.18		1,448.18			1,448.18	1,686.98	Discounted * Indexation	159.20 238.80	79.60
28/11/2018	Purchase	138.0000								Other *		
01/07/2009	Instalment		1,273.58		1,273.58			1,273.58	1,484.80	Discounted * Indexation	140.81 211.22	70.41
28/11/2018	Purchase	121.0000								Other *		
30/06/2015	Instalment		9,808.61		9,808.61			9,808.61	11,425.79	Discounted * Indexation	1,078.12 1,617.18	539.06
28/11/2018	Purchase	932.0000								Other *		
		2,309.0000	24,300.70		24,300.70			24,300.70	28,316.65		2,677.30	1,338.65

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

ELIZABETH COOKE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 DECEMBER 2018

Asset Details

Account Code 776/042
 Asset Coles Group
 Date Sold 12 December 2018

Disposal Details

Units Sold	2,309.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	24,300.70	- Indexation Method			
Consideration	28,316.65	- Discounted Method*	2,677.30	1,338.65	4,015.95
Total Tax Deferred^		- Other Method			
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	4,015.95				

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		28,316.65			
Coles Group	776/042	2,309.0000		24,300.70		
Taxable Profit/(Loss)	235/049			2,677.30		
Non Taxable Profit/(Loss)	236/049			1,338.65		
Distributions Received	239/044					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components