

**RON FULLER SUPER FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 OCTOBER 2015**

**Asset Details**

Account Code      784/003  
 Asset              CFS Firstchoice Inv - CFS Global Property Securities  
 Date Sold         12 October 2015

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
24/07/2007	Purchase	17,834.2132	25,000.00		25,000.00			25,000.00	26,087.89	Discounted * Indexation	725.26 1,087.89	362.63
24/07/2007	Instalment									Other *		
		17,834.2132	25,000.00		25,000.00			25,000.00	26,087.89		725.26 1,087.89	362.63

<sup>^</sup> 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	17,834.2132				
Original Cost	25,000.00	- Indexation Method			
Consideration	26,087.89	- Discounted Method*	725.26	362.63	1,087.89
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)	1,087.89				

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		26,087.89			
CFS Firstchoice Inv - CFS Global Property Securities	784/003	17,834.2132		25,000.00		
Taxable Profit/(Loss)	235/016			725.26		
Non Taxable Profit/(Loss)	236/016			362.63		
Distributions Received	238/003					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components