

# Capital Gains Tax Calculations for 2020-21

## 02 March 2021

### Acquisition 1: 100 shares of FOO for £1,783.50

1. **SECTION 104.** Quantity: 100, actual cost: £1,783.50.  
Number of shares in the pool: 100, new pool cost: £1,783.50.

## 03 March 2021

### Acquisition 2: 154 shares of FOO for £3,117.22

1. **SECTION 104.** Quantity: 154, actual cost: £3,117.22.  
Number of shares in the pool: 254, new pool cost: £4,900.72.

### Disposal 1: 254 shares of FOO for £5,130.60

Chargeable **gain** is £99.62  
Capital gain to date is £99.62

1. **SAME DAY.** Quantity: 154, disposal proceeds: £3,110.68, allowable cost: £3,117.22, loss: £6.54.  
Number of shares left in the pool: 100, new pool cost: £1,783.50.
2. **BED AND BREAKFAST.** Quantity: 30.5, disposal proceeds: £616.08, allowable cost on 02 Apr 2021: £674.22, loss: £58.15.  
Number of shares left in the pool: 69.5, new pool cost: £1,239.53.
3. **SECTION 104.** Quantity: 69.5, disposal proceeds: £1,403.84, allowable cost: £1,239.53, gain: £164.31.  
Number of shares left in the pool: 0.

## 06 March 2021

### Acquisition 3: 90 shares of FOO for £2,053.23

1. **SECTION 104.** Quantity: 90, actual cost: £2,053.23.  
Number of shares in the pool: 90, new pool cost: £2,053.23.

### Disposal 2: 90 shares of FOO for £2,110.17

Chargeable **gain** is £56.94  
Capital gain to date is £156.56

1. **SAME DAY.** Quantity: 90, allowable cost: £2,053.23, gain: £56.94.  
Number of shares left in the pool: 0.

**02 April 2021**

**Acquisition 4: 30.5 shares of FOO for £674.22**

1. **BED AND BREAKFAST.** Quantity: 30.5, actual cost: £543.97.

Number of shares in the pool: 30.5, new pool cost: £543.97.

**Overall**

**Number of acquisitions: 4**

**Number of disposals: 2**

**Total disposal proceeds: £7,240.77**

**Total capital gain before loss: £156.56**

**Total capital loss: £0**

**Total capital gain after loss: £156.56**