

Capital Gains Tax Calculations for 2020-21

Capital Gains Events

02 May 2020

Acquisition 1: 100 units of FOO for £2,032.94 (£20.33/unit), including £4.87 fees

1. **SECTION 104.** Quantity: 100, actual cost: £2,032.94.

Number of units in the pool: 100, new pool cost: £2,032.94 (£20.33/unit).

03 May 2020

Acquisition 2: 154 units of FOO for £3,553.18 (£23.07/unit), including £8.11 fees

1. **SECTION 104.** Quantity: 154, actual cost: £3,553.18.

Number of units in the pool: 254, new pool cost: £5,586.11 (£21.99/unit).

Disposal 1: 254 units of FOO for £5,848.14 (£23.02/unit), after £12.17 fees

Chargeable **gain** is £128.12

Capital gain to date is £128.12

1. **SAME DAY.** Quantity: 154, disposal proceeds: £3,545.72, allowable cost: £3,560.55, loss: £7.45.

Number of units left in the pool: 100, new pool cost: £2,032.94 (£20.33/unit).

2. **BED AND BREAKFAST.** Quantity: 30.5, disposal proceeds: £702.24, allowable cost on 02 Jun 2020: £755.41, loss: £51.72.

Number of units left in the pool: 69.5, new pool cost: £1,412.89 (£20.33/unit).

3. **SECTION 104.** Quantity: 69.5, disposal proceeds: £1,600.18, allowable cost: £1,416.22, gain: £187.29.

Number of units left in the pool: 0.

06 May 2020

Acquisition 3: 90 units of FOO for £2,340.39 (£26.00/unit), including £4.06 fees

1. **SECTION 104.** Quantity: 90, actual cost: £2,340.39.

Number of units in the pool: 90, new pool cost: £2,340.39 (£26.00/unit).

Disposal 2: 90 units of FOO for £2,405.29 (£26.73/unit), after £4.06 fees

Chargeable **gain** is £64.90

Capital gain to date is £193.02

1. **SAME DAY.** Quantity: 90, allowable cost: £2,344.45, gain: £64.90.

Number of units left in the pool: 0.

02 June 2020

Acquisition 4: 30.5 units of FOO for £753.95 (£24.72/unit), including £3.26 fees

1. **BED AND BREAKFAST.** Quantity: 30.5, actual cost: £645.41.

Number of units in the pool: 30.5, new pool cost: £645.41 (£21.16/unit)

Cost basis increased by £25.36 (£0.8315/unit), due to excess reported income on 05 May 2020.

24 November 2020

Acquisition 5: 1 units of GE for £8.07 (£8.07/unit)

1. **SECTION 104.** Quantity: 1, actual cost: £8.07.

Number of units in the pool: 1, new pool cost: £8.07 (£8.07/unit).

25 November 2020

Acquisition 6: 100 units of GME for £1,106.25 (£11.06/unit)

1. **SECTION 104.** Quantity: 100, actual cost: £1,106.25.

Number of units in the pool: 100, new pool cost: £1,106.25 (£11.06/unit).

27 November 2020

Acquisition 7: 1 units of NVDA for £401.01 (£401.01/unit)

1. **SECTION 104.** Quantity: 1, actual cost: £401.01.

Number of units in the pool: 1, new pool cost: £401.01 (£401.01/unit).

30 December 2020

Excess Reported Income: GE cost increased by £2.26 (£2.2642/unit)

1. **EXCESS REPORTED INCOME.** Quantity: 1, original cost of GE: £8.07, after income distribution: £10.33

Number of units in the pool: 1, new pool cost: £10.33 (£10.33/unit).

26 January 2021

Acquisition 8: 100 units of GME for £6,554.80 (£65.55/unit)

1. **SECTION 104.** Quantity: 100, actual cost: £6,554.80.

Number of units in the pool: 200, new pool cost: £7,661.05 (£38.31/unit).

01 February 2021

Disposal 3: 200 units of GME for £32,453.25 (£162.27/unit)

Chargeable gain is £24,792.20

Capital gain to date is £24,985.22

1. **SECTION 104.** Quantity: 200, allowable cost: £7,661.05, gain: £24,792.20.

Number of units left in the pool: 0.

25 March 2021

Acquisition 9: 212 units of GOOG for £15,427.37 (£72.77/unit)

1. **SECTION 104.** Quantity: 212, actual cost: £15,427.37.

Number of units in the pool: 212, new pool cost: £15,427.37 (£72.77/unit).

01 April 2021

Disposal 4: 40 units of GOOG for £3,075.54 (£76.89/unit), after £0.04 fees

Chargeable **gain** is £164.72

Capital gain to date is £25,149.94

1. **SECTION 104.** Quantity: 40, allowable cost: £2,910.86, gain: £164.72.

Number of units left in the pool: 172, new pool cost: £12,516.55 (£72.77/unit).

Interest and Dividends Events

05 November 2020

Excess Reported Income Distribution 1: FOO for £25.36 (£0.8315/unit)

03 February 2021

Interest Foreign 1: Charles Schwab for £1.03

02 April 2021

Dividend 1: NVDA for £0.10 (tax paid at source: £0.00)

Overall - Capital Gains

Number of acquisitions: 9

Number of disposals: 4

Total disposal proceeds: £43,798.48

Total capital gain before loss: £25,149.94

Total capital loss: £0

Total capital gain after loss: £25,149.94

Overall - Dividends and Interests

Number of dividend distributions: 1

Number of interest transactions: 1

Number of excess reported income distributions: 1

Total amount of dividends proceeds: £0.10

Total amount of dividends tax allowance due to double taxation treaties
£0.00

Total amount of dividends tax yearly allowance £2,000.00

Total amount of taxable dividends proceeds: £0.00

Total amount of UK interests proceeds: £0.00

Total amount of foreign interests proceeds: £26.39