

Capital Gains Tax Calculations for 2020-21

02 March 2021

Acquisition 1: 100 units of FOO for £1,783.50 (£17.84/unit), including £4.27 fees

1. **SECTION 104.** Quantity: 100, actual cost: £1,783.50.
Number of units in the pool: 100, new pool cost: £1,783.50 (£17.84/unit).

03 March 2021

Acquisition 2: 154 units of FOO for £3,117.22 (£20.24/unit), including £7.12 fees

1. **SECTION 104.** Quantity: 154, actual cost: £3,117.22.
Number of units in the pool: 254, new pool cost: £4,900.72 (£19.29/unit).

Disposal 1: 254 units of FOO for £5,130.60 (£20.20/unit), after £10.68 fees

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 units left in the pool: 100, new pool cost: £1,783.50 (£17.84/unit).
2. **BED AND BREAKFAST.** Quantity: 30.5, disposal proceeds: £616.08, allowable cost on 02 Apr 2021: £674.22, loss: £58.15.
Number of units left in the pool: 69.5, new pool cost: £1,239.53 (£17.84/unit).
3. **SECTION 104.** Quantity: 69.5, disposal proceeds: £1,403.84, allowable cost: £1,239.53, gain: £164.31.
Number of units left in the pool: 0.

06 March 2021

Acquisition 3: 90 units of FOO for £2,053.23 (£22.81/unit), including £3.56 fees

1. **SECTION 104.** Quantity: 90, actual cost: £2,053.23.
Number of units in the pool: 90, new pool cost: £2,053.23 (£22.81/unit).

Disposal 2: 90 units of FOO for £2,110.17 (£23.45/unit), after £3.56 fees

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 units left in the pool: 0.

02 April 2021

Acquisition 4: 30.5 units of FOO for £674.22 (£22.11/unit), including £2.92 fees

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

Number of units in the pool: 30.5, new pool cost: £543.97 (£17.84/unit).

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