

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: 254.0 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: 0.0.

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: 90.0, 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: 0.0.

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