

Capital Gains Tax Calculations for 2020-21

Capital Gains Events

02 June 2020

Acquisition 1: 100 units of VUAG for £2,042.38 (£20.42/unit), including £4.89 fees

1. **SECTION 104.** Quantity: 100, actual cost: £2,042.38.

Number of units in the pool: 100, new pool cost: £2,042.38 (£20.42/unit).

03 June 2020

Acquisition 2: 154 units of VUAG for £3,569.68 (£23.18/unit), including £8.15 fees

1. **SECTION 104.** Quantity: 154, actual cost: £3,569.68.

Number of units in the pool: 254, new pool cost: £5,612.06 (£22.09/unit).

Disposal 1: 254 units of VUAG for £5,875.31 (£23.13/unit), after £12.22 fees

Chargeable **gain** is £148.45

Capital gain to date is £148.45

1. **SAME DAY.** Quantity: 154, disposal proceeds: £3,562.19, allowable cost: £3,577.09, loss: £7.49.

Number of units left in the pool: 100, new pool cost: £2,042.38 (£20.42/unit).

2. **BED AND BREAKFAST.** Quantity: 30.5, disposal proceeds: £705.50, allowable cost on 02 Jul 2020: £739.19, loss: £32.22.

Number of units left in the pool: 69.5, new pool cost: £1,419.45 (£20.42/unit).

3. **SECTION 104.** Quantity: 69.5, disposal proceeds: £1,607.61, allowable cost: £1,422.80, gain: £188.16.

Number of units left in the pool: 0.

06 June 2020

Acquisition 3: 90 units of VUAG for £2,351.26 (£26.13/unit), including £4.07 fees

1. **SECTION 104.** Quantity: 90, actual cost: £2,351.26.

Number of units in the pool: 90, new pool cost: £2,351.26 (£26.13/unit).

Disposal 2: 90 units of VUAG for £2,416.46 (£26.85/unit), after £4.07 fees

Chargeable **gain** is £65.20

Capital gain to date is £213.65

1. **SAME DAY.** Quantity: 90, allowable cost: £2,355.34, gain: £65.20.

Number of units left in the pool: 0.

24 June 2020

Acquisition 4: 1 units of VNRG 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).

30 June 2020

Excess Reported Income: VNRG cost increased by £0.91 (£0.9061/unit)

1. **EXCESS REPORTED INCOME.** Quantity: 1, original cost of VNRG: £8.07, after income distribution: £8.98

Number of units in the pool: 1, new pool cost: £8.98 (£8.98/unit).

02 July 2020

Acquisition 5: 30.5 units of VUAG for £737.72 (£24.19/unit), including £3.19 fees

1. **BED AND BREAKFAST.** Quantity: 30.5, actual cost: £645.19.

Number of units in the pool: 30.5, new pool cost: £645.19 (£21.15/unit)

Cost basis increased by £22.26 (£0.7300/unit), due to excess reported income on 30 Jun 2020.

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).

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 £25,005.85

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 £25,170.57

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

30 December 2020

Excess Reported Income Distribution 1: VUAG (dividend) for £22.26 (£0.7300/unit)

Excess Reported Income Distribution 2: VNRG (dividend) for £0.91 (£0.9061/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: £43,836.90

Total capital gain before loss: £25,170.57

Total capital loss: £0

Total capital gain after loss: £25,170.57

Overall - Dividends and Interests

Number of dividend distributions: 1

Number of interest transactions: 1

Number of excess reported income distributions: 2

Total amount of dividends proceeds: £23.27

(including £23.17 from excess reported income distributions)

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: £1.03