

Capital Gains Tax Calculations for 2019-20

02 March 2020

Acquisition 1: 100 shares of FOO for £1,934.84

1. **SECTION 104.** Quantity: 100, actual cost: £1,934.84.
Number of shares in the pool: 100, new pool cost: £1,934.84.

03 March 2020

Acquisition 2: 154 shares of FOO for £3,381.72

1. **SECTION 104.** Quantity: 154, actual cost: £3,381.72.
Number of shares in the pool: 254, new pool cost: £5,316.55.

Disposal 1: 254 shares of FOO for £5,565.94

Chargeable **loss** is £236.72
Capital loss to date is £236.72

1. **SAME DAY.** Quantity: 154, disposal proceeds: £3,374.62, allowable cost: £3,381.72, loss: £7.09.
Number of shares left in the pool: 100, new pool cost: £1,934.84.
2. **BED AND BREAKFAST.** Quantity: 90, disposal proceeds: £1,972.18, allowable cost on 06 Mar 2020: £2,227.46, loss: £255.27.
Number of shares left in the pool: 10, new pool cost: £193.48.
3. **SECTION 104.** Quantity: 10, disposal proceeds: £219.13, allowable cost: £193.48, gain: £25.65.
Number of shares left in the pool: 0.

06 March 2020

Acquisition 3: 90 shares of FOO for £2,227.46

1. **BED AND BREAKFAST.** Quantity: 90, actual cost: £1,741.35.
Number of shares in the pool: 90, new pool cost: £1,741.35.

Disposal 2: 90 shares of FOO for £2,289.22

Chargeable **gain** is £547.87
Capital gain to date is £547.87

1. **SECTION 104.** Quantity: 90, allowable cost: £1,741.35, gain: £547.87.
Number of shares left in the pool: 0.

Overall

Number of acquisitions: 3

Number of disposals: 2

Total disposal proceeds: £7,855.16

Total capital gain before loss: £547.87

Total capital loss: £236.72

Total capital gain after loss: £311.15