

Capital Gains Tax Calculations for 2020-21

Capital Gains Events

24 November 2020

Acquisition 1: 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 2: 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 3: 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 4: 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 1: 200 units of GME for £32,453.25 (£162.27/unit)

Chargeable gain is £24,792.20

Capital gain to date is £24,792.20

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

Number of units left in the pool: 0.

02 March 2021

Acquisition 5: 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 6: 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 2: 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 £24,891.82

1. **SAME DAY.** Quantity: 154, disposal proceeds: £3,110.68, allowable cost: £3,123.69, 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: £675.50, 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: £1,242.46, gain: £164.31.
Number of units left in the pool: 0.

06 March 2021

Acquisition 7: 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 3: 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 £24,948.76

1. **SAME DAY.** Quantity: 90, allowable cost: £2,056.79, gain: £56.94.
Number of units left in the pool: 0.

25 March 2021

Acquisition 8: 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 £25,113.48

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).

02 April 2021

Acquisition 9: 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).

Interest and Diviends Events

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: £42,783.83

Total capital gain before loss: £25,113.48

Total capital loss: £0

Total capital gain after loss: £25,113.48

Overall - Dividends and Interests

Number of dividend distributions: 1

Number of interest transactions: 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: £1.03