

## Capital Gains Tax Calculations for 2023-24

### 25 June 2023

**Disposal 1: 30 units of STOCK for £2,999.00 (£99.97/unit), after £1.00 fees**

Chargeable loss is £34.00

Capital loss to date is £34.00

1. **SECTION 104.** Quantity: 30, allowable cost: £3,033.00, loss: £34.00.

Number of units left in the pool: 470, new pool cost: £47,517.00 (£101.10/unit).

### 30 June 2023

**Acquisition 1: 50 units of STOCK for £4,950.00 (£99.00/unit), including £1.00 fees**

1. **SECTION 104.** Quantity: 50, actual cost: £4,950.00.

Number of units in the pool: 520, new pool cost: £52,467.00 (£100.90/unit).

**Disposal 2: 100 units of STOCK for £9,999.00 (£99.99/unit), after £1.00 fees**

Chargeable loss is £6.00

Capital loss to date is £40.00

1. **SAME DAY.** Quantity: 50, disposal proceeds: £4,999.50, allowable cost: £4,950.00, gain: £49.50.

Number of units left in the pool: 470, new pool cost: £47,517.00 (£101.10/unit).

2. **SECTION 104.** Quantity: 50, disposal proceeds: £4,999.50, allowable cost: £5,055.00, loss: £55.50.

Number of units left in the pool: 420, new pool cost: £42,462.00 (£101.10/unit).

### Overall

**Number of acquisitions: 1**

**Number of disposals: 2**

**Total disposal proceeds: £12,998.00**

**Total capital gain before loss: £0**

**Total capital loss: £40.00**

**Total capital gain after loss: £-40.00**