

sharecalc.co.uk Tax Report for 2023-24

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Summary for Tax Year 2023-24

Residency Status: Split Year (Temp Non-Resident to Resident on 2023/12/01)

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|----------------------------|-----------|-----------------------|---------|--------|-------|---------|
| Number of Disposals | 7 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £4,930 | Untaxed Interest | £299 | | | £299 |
| Allowable Costs | £3,604.15 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £2,431.25 | Accrued Income Gains | £9 | | | £9 |
| Losses | £1,105.40 | Accrued Income Losses | £100 | | | £100 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| | | IRL | £120.72 | £0 | 0.0% | £120.72 |
| Taxable Amount for Credit: | | Total | £120.72 | £0 | | £120.72 |
| Offshore Income Gain: | | Non-UK Interest | | | | |
| | | USA | £6.29 | £0.79 | 12.5% | £5.51 |
| | | USA | £31.46 | £9.44 | 30.0% | £22.02 |
| | | Total | £37.75 | £10.22 | | £27.53 |

AAPL (US0378331005, Stock)

Holding at April 6: 75 at £1,050

| Capital Gains | | UK Income | | Gross | Tax | Rate | Net |
|-----------------------------------|---------------|-------------------------|----|-------|-----|------|-----|
| Number of Disposals | 1 | Company Dividends | £0 | | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | | £0 |
| Disposal Proceeds | £1,000 | Untaxed Interest | £0 | | | | £0 |
| Allowable Costs | £351.35 | Taxed Interest | £0 | | £0 | 0.0% | £0 |
| Gains, before losses | £648.65 | Accrued Income Gains | £0 | | | | £0 |
| Losses | £0 | Accrued Income Losses | £0 | | | | £0 |
| | | Non-UK Dividends | | | | | |
| Chargeable Gain | £648.65 | Total | £0 | | £0 | | £0 |
| | | Non-UK Interest | | | | | |
| Taxable Amount for Credit: | £0 (0 events) | Total | £0 | | £0 | | £0 |
| Offshore Income Gain: | £0 | | | | | | |

Capital Gains Events for AAPL (US0378331005, Stock)

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding | | | Qty cf | Cost cf | Exp cf | Note |
|-------------|----------|----------|------|-------|-----|----------|-------|------|--------|----------|---------|-------|-------|--------|---------|--------|------|
| | | | | | | | | | | | ΔQty | ΔCost | ΔExp | | | | |
| Acquisition | 24/02/16 | | R(S) | | 100 | | 1,400 | 1.40 | | | | 100 | 1,400 | 1.40 | | | |
| Disposal | 24/03/12 | 24/03/12 | R(S) | s104 | 25 | 1,000 | 350 | 1.35 | 648.65 | 648.65 | -25 | -350 | -0.35 | 75 | 1,050 | 1.05 | |

AAPL.CALL (Call Option (Buyer))

Holding at April 6: 0

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|----------------------------|-----------|-----------------------|-------|-----|------|-----|
| Number of Disposals | 3 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £220 | Untaxed Interest | £0 | | | £0 |
| Allowable Costs | £1,202.60 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £0 | Accrued Income Gains | £0 | | | £0 |
| Losses | £982.60 | Accrued Income Losses | £0 | | | £0 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| | | Total | £0 | £0 | | £0 |
| Taxable Amount for Credit: | | Non-UK Interest | | | | |
| | | Total | £0 | £0 | | £0 |
| Offshore Income Gain: | | | | | | |
| | | | | | | |

Capital Gains Events for AAPL.CALL (Call Option (Buyer))

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding ΔQty | ΔCost | ΔExp | Qty cf | Cost cf | Exp cf | Note |
|-------------|----------|----------|------|-------|-----|----------|-------|------|---------|----------|-----------------|-------|-------|--------|---------|--------|--------|
| Acquisition | 24/02/01 | | R(S) | | 100 | | 2,000 | 1 | | | 100 | 2,000 | 1 | 100 | 2,000 | 1 | |
| Disposal | 24/02/15 | 24/02/15 | R(S) | s104 | 20 | 100 | 400 | 1.20 | -301.20 | -301.20 | -20 | -400 | -0.20 | 80 | 1,600 | 0.80 | |
| Exercise | 24/02/16 | | R(S) | s104 | 40 | | 800 | 0.40 | | | -40 | -800 | -0.40 | 40 | 800 | 0.40 | |
| Disposal | 24/02/22 | 24/02/22 | R(S) | s104 | 10 | 120 | 200 | 1.10 | -81.10 | -81.10 | -10 | -200 | -0.10 | 30 | 600 | 0.30 | Cash.E |
| Disposal | 24/03/01 | 24/03/01 | R(S) | s104 | 30 | 0 | 600 | 0.30 | -600.30 | -600.30 | -30 | -600 | -0.30 | 0 | 0 | 0 | Exp |

BCOBTDA (GB00B5MMQ552, UK Fund)

Holding at April 6: 100 at £892

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|----------------------------|----|-----------------------|-------|-----|------|-----|
| Number of Disposals | 0 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £0 | Untaxed Interest | £92 | | | £92 |
| Allowable Costs | £0 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £0 | Accrued Income Gains | £0 | | | £0 |
| Losses | £0 | Accrued Income Losses | £0 | | | £0 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| £0 | | Total | £0 | £0 | | £0 |
| Taxable Amount for Credit: | | Non-UK Interest | | | | |
| £0 (0 events) | | Total | £0 | £0 | | £0 |
| Offshore Income Gain: | | | | | | |
| £0 | | | | | | |

Capital Gains Events for BCOBTDA (GB00B5MMQ552, UK Fund)

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding | | ΔExp | Qty cf | Cost cf | Exp cf | Note |
|--------------|----------|----------|--------|-------|-----|----------|------|-----|------|----------|---------|-------|------|--------|---------|--------|------|
| Acquisition | 23/05/30 | | TNR(S) | | 100 | | 800 | 1 | | | ΔQty | ΔCost | | 100 | 800 | 1 | |
| Accumulation | 23/06/20 | | TNR(S) | | | 50 | | 0 | | | 0 | 50 | 0 | 100 | 850 | 1 | |
| Accumulation | 23/12/20 | | R(S) | | | 42 | | 0 | | | 0 | 42 | 0 | 100 | 892 | 1 | |

Income Events for BCOBTDA (GB00B5MMQ552, UK Fund)

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|---------------------|--------------|----------|----------|--------|-------|--------|---------|------|-----|
| UK Untaxed Interest | Notional | 23/06/30 | 23/06/30 | TNR(S) | 50 | 0 | GBR | | 50 |
| UK Untaxed Interest | Notional | 23/12/31 | 23/12/31 | R(S) | 42 | 0 | GBR | | 42 |

BND (US9219378356, Reporting Offshore Fund)

Holding at April 6: 110 at £3,680.50

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|----------------------------|----|-----------------------|--------|--------|-------|--------|
| Number of Disposals | 0 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £0 | Untaxed Interest | £0 | | | £0 |
| Allowable Costs | £0 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £0 | Accrued Income Gains | £0 | | | £0 |
| Losses | £0 | Accrued Income Losses | £0 | | | £0 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| £0 | | Total | £0 | £0 | | £0 |
| Taxable Amount for Credit: | | Non-UK Interest | | | | |
| £0 (0 events) | | USA | £6.29 | £0.79 | 12.5% | £5.51 |
| Offshore Income Gain: | | USA | £31.46 | £9.44 | 30.0% | £22.02 |
| £0 | | Total | £37.75 | £10.22 | | £27.53 |

Capital Gains Events for BND (US9219378356, Reporting Offshore Fund)

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding ΔQty | ΔCost | ΔExp | Qty cf | Cost cf | Exp cf | Note |
|-------------|----------|----------|--------|-------|-----|----------|----------|------|------|----------|-----------------|----------|------|--------|----------|--------|------|
| Acquisition | 23/04/20 | | TNR(S) | | 100 | | 3,383.06 | 0.81 | | | 100 | 3,383.06 | 0.81 | 100 | 3,383.06 | 0.81 | |
| Acquisition | 24/02/10 | | R(S) | | 10 | | 297.44 | 0.79 | | | 10 | 297.44 | 0.79 | 110 | 3,680.50 | 1.60 | |

Income Events for BND (US9219378356, Reporting Offshore Fund)

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|-----------------|--------------|----------|-----------|--------|-------|--------|---------|-------|-------|
| Non-UK Interest | Real | 23/06/30 | Not taxed | TNR(S) | 7.90 | 0.79 | USA | 10.0% | 7.11 |
| Non-UK Interest | Real | 23/06/30 | Not taxed | TNR(S) | 23.70 | 7.11 | USA | 30.0% | 16.59 |
| Non-UK Interest | Real | 23/12/31 | 23/12/31 | R(S) | 6.29 | 0.79 | USA | 12.5% | 5.51 |
| Non-UK Interest | Real | 23/12/31 | 23/12/31 | R(S) | 31.46 | 9.44 | USA | 30.0% | 22.02 |

UKT 0 1/8 01/31/24 (GB00BMGR2791, UK Gilt)

Holding at April 6: 0

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|--|----|-----------------------|-------|-----|------|------|
| Number of Disposals | 0 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £0 | Untaxed Interest | £200 | | | £200 |
| Allowable Costs | £0 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £0 | Accrued Income Gains | £9 | | | £9 |
| Losses | £0 | Accrued Income Losses | £100 | | | £100 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| £0 | | Total | £0 | £0 | | £0 |
| Taxable Amount for Credit: £0 (0 events) | | Non-UK Interest | | | | |
| Offshore Income Gain: £0 | | Total | £0 | £0 | | £0 |

Capital Gains Events for UKT 0 1/8 01/31/24 (GB00BMGR2791, UK Gilt)

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding | | ΔQty | ΔCost | ΔExp | Qty cf | Cost cf | Exp cf | Note |
|-------------|----------|----------|--------|-------|------|----------|--------|------|--------|----------|---------|--------|-------|-------|------|--------|---------|--------|------|
| Acquisition | 23/06/01 | | TNR(S) | | 1000 | | 10,000 | 1 | | | 1000 | 10,000 | 1 | | | 1000 | 10,000 | 1 | |
| Disposal | 23/07/01 | | TNR(S) | s104 | 100 | 995 | 1,000 | 1.10 | -6.10 | 0 | -100 | -1,000 | -0.10 | | | 900 | 9,000 | 0.90 | |
| Disposal | 24/01/31 | | R(S) | s104 | 900 | 9,200 | 9,000 | 0.90 | 199.10 | 0 | -900 | -9,000 | -0.90 | | | 0 | 0 | 0 | |

Income Events for UKT 0 1/8 01/31/24 (GB00BMGR2791, UK Gilt)

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|---------------------|--------------|----------|----------|--------|-------|--------|---------|------|------|
| UK Accrued Income | Real | 23/06/01 | 23/07/31 | TNR(S) | -100 | 0 | GBR | | -100 |
| UK Accrued Income | Real | 23/07/01 | 23/07/31 | TNR(S) | 9 | 0 | GBR | | 9 |
| UK Untaxed Interest | Real | 23/07/31 | 23/07/31 | TNR(S) | 200 | 0 | GBR | | 200 |

VWRL (IE00B3RBWM25, Reporting Offshore Fund)

Holding at April 6: 475 at £6,719.62

| Capital Gains | | UK Income | | Gross | Tax | Rate | Net |
|----------------------------|-----------|-----------------------|---------|-------|-----|------|---------|
| Number of Disposals | 3 | Company Dividends | £0 | | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | | £0 |
| Disposal Proceeds | £3,710 | Untaxed Interest | £0 | | | | £0 |
| Allowable Costs | £2,050.20 | Taxed Interest | £0 | | £0 | 0.0% | £0 |
| Gains, before losses | £1,782.60 | Accrued Income Gains | £0 | | | | £0 |
| Losses | £122.80 | Accrued Income Losses | £0 | | | | £0 |
| | | Non-UK Dividends | | | | | |
| Chargeable Gain | £1,659.80 | IRL | £120.72 | | £0 | 0.0% | £120.72 |
| | | Total | £120.72 | | £0 | | £120.72 |
| Taxable Amount for Credit: | | £0 (0 events) | | | | | |
| Offshore Income Gain: | | £0 | | | | | |
| | | Non-UK Interest | | | | | |
| | | Total | £0 | | £0 | | £0 |

Capital Gains Events for VWRL (IE00B3RBWM25, Reporting Offshore Fund)

| Type | Date | Chg Date | Res | Match | Qty | Proceeds | Cost | Exp | Gain | Chg Gain | Holding | | ΔExp | Qty cf | Cost cf | Exp cf | Note |
|-------------|----------|-----------|--------|--------------|-----|----------|--------|------|----------|----------|---------|---------|-------|--------|----------|--------|------|
| Acquisition | 23/05/03 | | TNR(S) | | 10 | | 925 | 1 | | | 10 | 925 | 1 | 510 | 5,930 | 2 | |
| Disposal | 23/06/09 | 23/12/01 | TNR(S) | s104 | 20 | 1,900 | 232.55 | 1.08 | 1,666.37 | 833.19 | -20 | -232.55 | -0.08 | 490 | 5,697.45 | 1.92 | |
| Acquisition | 23/07/12 | | TNR(S) | | 20 | | 1,400 | 1 | | | 20 | 1,400 | 1 | 510 | 7,097.45 | 2.92 | |
| Disposal | 23/08/20 | Not taxed | TNR(S) | s104 | 5 | 350 | 69.58 | 1.03 | 279.39 | 0 | -5 | -69.58 | -0.03 | 505 | 7,027.87 | 2.89 | |
| Disposal | 23/10/20 | 23/12/01 | TNR(S) | s104 | 25 | 1,900 | 347.91 | 1.14 | 1,550.94 | 620.38 | -25 | -347.91 | -0.14 | 480 | 6,679.95 | 2.75 | |
| ERI | 23/12/31 | | R(S) | | | 110.40 | | 0 | | | 0 | 110.40 | 0 | 480 | 6,790.35 | 2.75 | |
| Disposal | 24/03/20 | 24/03/20 | R(S) | SD 24/03/20 | 10 | 800 | 820 | 1.40 | -21.40 | -21.40 | 0 | 0 | 0 | 480 | 6,790.35 | 2.75 | |
| Disposal | 24/03/20 | 24/03/20 | R(S) | BnB 24/04/02 | 10 | 800 | 900 | 1.40 | -101.40 | -101.40 | 0 | 0 | 0 | 480 | 6,790.35 | 2.75 | |
| Disposal | 24/03/20 | 24/03/20 | R(S) | s104 | 5 | 400 | 70.73 | 0.23 | 329.04 | 329.04 | -5 | -70.73 | -0.03 | 475 | 6,719.62 | 2.72 | |
| Acquisition | 24/03/20 | | R(S) | | 10 | | 820 | 1 | | | 0 | 0 | 0 | 475 | 6,719.62 | 2.72 | |
| Acquisition | 24/04/02 | | R(S) | | 10 | | 900 | 1 | | | 0 | 0 | 0 | 475 | 6,719.62 | 2.72 | |

Income Events for VWRL (IE00B3RBWM25, Reporting Offshore Fund)

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|-----------------|--------------|----------|-----------|--------|-------|--------|---------|------|-------|
| Non-UK Dividend | Real | 23/06/30 | Not taxed | TNR(S) | 63.19 | 0 | IRL | 0.0% | 63.19 |

Income Events for VWRL (IE00B3RBWM25, Reporting Offshore Fund)

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|-----------------|--------------|----------|-----------|--------|-------|--------|---------|------|-------|
| Non-UK Dividend | ERI | 23/06/30 | Not taxed | TNR(S) | 60 | 0 | IRL | 0.0% | 60 |
| Non-UK Dividend | Real | 23/09/30 | Not taxed | TNR(S) | 81.61 | 0 | IRL | 0.0% | 81.61 |
| Non-UK Dividend | Real | 23/12/31 | 23/12/31 | R(S) | 51.12 | 0 | IRL | 0.0% | 51.12 |
| Non-UK Dividend | Real | 24/03/31 | 24/03/31 | R(S) | 69.60 | 0 | IRL | 0.0% | 69.60 |

Unattributed Income

| Capital Gains | | UK Income | Gross | Tax | Rate | Net |
|----------------------------|----|-----------------------|-------|-----|------|-----|
| Number of Disposals | 0 | Company Dividends | £0 | | | £0 |
| No Acquisition Disposals | 0 | Other Dividends | £0 | | | £0 |
| Disposal Proceeds | £0 | Untaxed Interest | £7 | | | £7 |
| Allowable Costs | £0 | Taxed Interest | £0 | £0 | 0.0% | £0 |
| Gains, before losses | £0 | Accrued Income Gains | £0 | | | £0 |
| Losses | £0 | Accrued Income Losses | £0 | | | £0 |
| Chargeable Gain | | Non-UK Dividends | | | | |
| £0 | | Total | £0 | £0 | | £0 |
| Taxable Amount for Credit: | | Non-UK Interest | | | | |
| £0 (0 events) | | Total | £0 | £0 | | £0 |
| Offshore Income Gain: | | | | | | |
| £0 | | | | | | |

Income Events for Unattributed Income

| Type | Payment Type | Date | Chg Date | Res | Gross | WH Tax | Country | Rate | Net |
|---------------------|--------------|----------|----------|--------|-------|--------|---------|------|-----|
| UK Untaxed Interest | Real | 23/10/01 | 23/10/01 | TNR(S) | 7 | 0 | GBR | | 7 |

Capital Gains Event Column Definitions

| Column | Description |
|----------|--|
| Type | <p>Acquisition: an acquisition of the asset</p> <p>Disposal: a disposal of the asset</p> <p>Small Disposal: a small disposal as per TCGA92/S122 (2)</p> <p>OI Gain: an offshore income gain as per The Offshore Funds (Tax) Regulations 2009 s38</p> <p>Equalisation: shows the reduction in cost basis to a holding from equalisation. It is applied on the ex-date.</p> <p>ERI: shows the increase in cost basis to a holding from excess reportable income (ERI). It is applied after the last day of the reporting period.</p> <p>Share Reorg: shows the change in quantity of shares in the holding from a share reorganisation.</p> <p>Accumulation: shows the increase in cost basis to a holding from a notional distribution from an accumulation fund. It is applied on the ex-date.</p> <p>Form S104: this event shows the formation of the section 104 holding on April 6, 2008.</p> <p>Exercise: option was exercised and rolled into underlying trade. This isn't a chargeable event but is informational and shows any holding change.</p> <p>Assign: see exercise</p> <p>Expire: written option expired. This isn't a chargeable event and is informational only. Bought options that expire are shown as a disposal.</p> <p>Tax Credit: a tax credit for a granted option that was not amended by the system. By default, the system will amend granted options to discharge tax if the assignment is within 60 days of the end of the tax year in which the option was granted, otherwise it generates a tax credit event. See SAM110230.</p> |
| Date | The relevant date for the event. |
| Chg Date | "Charge date" the date the event is charged to tax, empty for events that don't create a liability, and "not taxed" for liable events that are not charged to tax (e.g. due to non-residence). Typically this is the same as the Date, but events during a period of temporary non-residence can lead to liability accruing on the date of return. |
| Res | <p>"Residency" - your residence status on Date:</p> <p>R: resident</p> <p>NR: non-resident</p> <p>TNR: temporary non-resident</p> <p>R(s): UK part of split year</p> <p>NR(S): non-UK part of split year treated as non-resident</p> <p>TNR(S): non-UK part of split year treated as temporary non-resident</p> |
| Match | <p>The share matching/identification rules used to identify the acquisition for the disposal:</p> <p>SD: same day</p> <p>BnB: bed and breakfast with acquisition on date</p> <p>s104: section 104 holding</p> <p>LIFO: last in first out, only applicable from 1998 - 2008</p> <p>s105: acquisitions after the disposal not matched by the BnB or SD rules, first in first out according to TCGA92/S105(2)</p> <p>NO ACQ: no acquisition found so there's probably an issue with your data, but the system generates a disposal that has a cost basis of zero, resulting in the whole of the proceeds being treated as a gain.</p> |
| Qty | "Quantity" - the gross number of shares involved in the event |
| Proceeds | <p>All values, except as below: The gross proceeds from a disposal or income event</p> <p>Exercise; Assign: the change in the proceeds of the underlying disposal</p> <p>Tax Credit: the gross consideration received for the assigned option that was taxed at the time of the grant</p> |
| Cost | <p>All values, except as below: The gross cost basis of the shares involved in the event</p> <p>Exercise; Assign: the change in the costs of the underlying acquisition</p> <p>Tax Credit: the expenses used when calculating the tax at the time of the grant</p> |
| Exp | <p>"Expenses" - All values, except as below: the gross allowable expenses for the event where they are tracked separate from the cost. In particular, a s104 holding tracks the total cost basis and does not separate out expenses so the cost will include expenses from the acquisition, but the expenses column will include the expenses from the disposal. Conversely, in a BnB or LIFO match, these are matched against a specific acquisition so we can account for the acquisition expenses and in this case the expenses column will include the expenses from both the acquisition and disposal.</p> <p>Exercise; Assign: the change in the expenses of the underlying acquisition or disposal</p> <p>Tax Credit: The net (proceeds - expenses) taxable amount of the assigned option charged to tax at the time of granting the option. This is not the tax paid.</p> |
| Gain | The gross gain from the event |
| Chg Gain | "Chargeable gain" - the gain chargeable to tax. Typically the same as the gross gain, but during temporary non-residency, a disposal can involve the disposal of assets acquired while both resident and temporary non-resident and in that case only part of the gain is chargeable to tax. |

| Column | Description |
|---------|---|
| Holding | <p>The holding columns refer to the share holding at the time of the event is the section 104 holding from Apr 6, 2008, but is the 'sum' of all acquisition between Apr 6, 1998 - Apr 5, 2008 as a sort of 'LIFO' holding. For most events the affect on the 'LIFO holding' will be to match with the specific acquisition identified, but for some events such as a part disposal, the change will be applied proportionally to all acquisitions.</p> <p>ΔQty: the change in the holding quantity ΔCost: the change in the holding cost ΔExp: the change in the holding expenses Qty cf: "quantity carried forward" and is the quantity of shares in the holding after the event Cost cf: "cost carried forward" and is the cost basis, including allowable expenses, of the shares in the holding after the event Exp cf: "expenses carried forward" and is the expenses of the shares in the holding after the event</p> |
| Note | <p>Any additional information:</p> <p>Cash.E: Event from cash exercise Cash.A: Event from cash assign Exp: Event from option expire</p> |

Income Event Column Definitions

| | |
|--------------|--|
| Column | Description |
| Type | UK Dividend: income that has been classified as a UK sourced dividend UK Untaxed Interest: income that has been classified as a UK sourced interest that has not had any tax withheld UK Taxed Interest: income that has been classified as a UK sourced interest that has had tax withheld Non-UK Dividend: income that has been classified as a non-UK sourced dividend Non-UK Interest: income that has been classified as a non-UK sourced interest |
| Payment Type | Real: income you actually received Notional: income accruing to you, but not received, such as accumulating funds ERI: excess reportable income Equalisation: the amount received as equalisation, which could be real, notional, or ERI. All income events are not adjusted for equalisation and the equalisation amount is a separate line item that reduces your overall income. Each income event that equalisation is offset against will produce its own event. |
| Date | The relevant date for the event. |
| Chg Date | "Charge date": the date the income is charged to tax or "not taxed" if the income is not taxable |
| Res | "Residency": see info in capital gains event for the residency column |
| Gross | The gross GBP value of the event |
| WH Tax | The GBP value of any tax withheld for the event |
| Country | The country the income is from and that withheld any tax |
| Rate | The tax rate of the withholding tax |
| Net | The net GBP value of the event after tax has been withheld |

Notes

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All values in this report are GBP