CAPITAL GAINS & INCOME TAX REPORT

Tax Year 2023/24

Prepared by sharecalc.co.uk

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Tax Year 2023/24 — Summary

Residency status: Temp Non-Resident → Resident (Split Year from 2023-12-01)

Capital Gains	Total
Disposals	7
No Acquisition	0
Proceeds	4,930.00
Costs	3,604.14
Gains before losses	2,431.25
Losses	1,105.40
Chargeable Gain	**1,325.85**
Taxable Amount for Credit	0.00 (0 events)
Offshore Income Gain	0.00

Income	Gross	Tax	Rate	Net
UK Income				
Company Dividends	0.00			0.00
Other Dividends	0.00			0.00
Untaxed Interest	299.00			299.00
Taxed Interest	0.00	0.00		0.00
Property Income Distributions	0.00	0.00		0.00
Accrued Income Gains	9.00			9.00
Accrued Income Losses	100.00			100.00
Non-UK Dividends				
Ireland (Republic of)	120.72	0.00	0%	120.72
Non-UK Interest				
United States of America	6.29	0.78	12.5%	5.50
United States of America	31.45	9.43	30%	22.02
Total	**37.75**	**10.22**		**27.52**

AAPL (US0378331005) Stock

Year-end holding: 75 units — 1,051.05

Capital Gains	Total
Disposals	1
No Acquisition	0
Proceeds	1,000.00
Costs	351.35
Gains before losses	648.65
Losses	0.00
Chargeable Gain	**648.65**

Income	Gross	Tax	Rate	Net
No Income				

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2024-02-16		R(S)			100		1,400.40	1.00			100	1,401.40	100	1,401.40	
Disposal	2024-03-12	24-03-12	R(S)	s104		25	1,000.00	350.35	1.00	648.65	648.65	-25	-350.35	75	1,051.05	

BND (US9219378356) Offshore Fund Reporting

Year-end holding: 110 units — 3,682.10

Capital Gains	Total
Disposals	0
No Acquisition	0
Proceeds	0.00
Costs	0.00
Gains before losses	0.00
Losses	0.00
Chargeable Gain	**0.00**

Income	Gross	Tax	Rate	Net
Non-UK Interest				
United States of America	6.29	0.78	12.5%	5.50
United States of America	31.45	9.43	30%	22.02
Total	**37.75**	**10.22**		**27.52**

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2023-04-20		TNR(S)			100		3,383.06	0.80			100	3,383.87	100	3,383.87	
Acquisition	2024-02-10		R(S)			10		297.43	0.79			10	298.23	110	3,682.10	

Income Events

Type	Payment Type	Date	Charge Date	Residency	Gross	Tax Withheld	Country	Rate	Net
Non-UK Interest	Real	2023-06-30	Not Taxed	TNR(S)	7.89	0.78	United States of America	10%	7.10
Non-UK Interest	Real	2023-06-30	Not Taxed	TNR(S)	23.69	7.10	United States of America	30%	16.58
Non-UK Interest	Real	2023-12-31	23-12-31	R(S)	6.29	0.78	United States of America	12.5%	5.50
Non-UK Interest	Real	2023-12-31	23-12-31	R(S)	31.45	9.43	United States of America	30%	22.02

VWRL (IE00B3RBWM25) Offshore Fund Reporting

Year-end holding: 475 units — 6,722.34

Capital Gains	Total
Disposals	3
No Acquisition	0
Proceeds	3,710.00
Costs	2,050.19
Gains before losses	1,782.60
Losses	122.80
Chargeable Gain	**1,659.80**

Income	Gross	Tax	Rate	Net
Non-UK Dividends				
Ireland (Republic of)	120.72	0.00	0%	120.72

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2023-05-03		TNR(S)			10		925.00	1.00			10	926.00	510	5,932.00	
Disposal	2023-06-09	23-12-01	TNR(S)	s104		20	1,900.00	232.62	1.00	1,666.37	833.18	-20	-232.62	490	5,699.37	
Acquisition	2023-07-12		TNR(S)			20		1,400.00	1.00			20	1,401.00	510	7,100.37	
Disposal	2023-08-20	Not Taxed	TNR(S)	s104		5	350.00	69.61	1.00	279.38	0.00	-5	-69.61	505	7,030.76	
Disposal	2023-10-20	23-12-01	TNR(S)	s104		25	1,900.00	348.05	1.00	1,550.94	620.37	-25	-348.05	480	6,682.70	
ERI	2023-12-31		R(S)				110.40					0	110.40	480	6,793.10	
Disposal	2024-03-20	24-03-20	R(S)	SD	2024-03-20	10	800.00	820.00	1.40	-21.40	-21.40	0	0.00	480	6,793.10	
Disposal	2024-03-20	24-03-20	R(S)	BnB	2024-04-02	10	800.00	900.00	1.40	-101.40	-101.40	0	0.00	480	6,793.10	
Disposal	2024-03-20	24-03-20	R(S)	s104		5	400.00	70.76	0.20	329.03	329.03	-5	-70.76	475	6,722.34	
Acquisition	2024-03-20		R(S)			10		820.00	1.00			0	0.00	475	6,722.34	
Acquisition	2024-04-02		R(S)			10		900.00	1.00			0	0.00	475	6,722.34	

Income Events

Type	Payment Type	Date	Charge Date	Residency	Gross	Tax Withheld	Country	Rate	Net
Non-UK Dividend	Real	2023-06-30	Not Taxed	TNR(S)	63.19		Ireland (Republic of)	0%	63.19
Non-UK Dividend	ERI	2023-06-30	Not Taxed	TNR(S)	60.00		Ireland (Republic of)	0%	60.00
Non-UK Dividend	Real	2023-09-30	Not Taxed	TNR(S)	81.61		Ireland (Republic of)	0%	81.61
Non-UK Dividend	Real	2023-12-31	23-12-31	R(S)	51.12		Ireland (Republic of)	0%	51.12
Non-UK Dividend	Real	2024-03-31	24-03-31	R(S)	69.60		Ireland (Republic of)	0%	69.60

BCOBTDA (GB00B5MMQ552) UK Fund

Year-end holding: 100 units — 893.00

Capital Gains	Total
Disposals	0
No Acquisition	0
Proceeds	0.00
Costs	0.00
Gains before losses	0.00
Losses	0.00
Chargeable Gain	**0.00**

Income	Gross	Tax	Rate	Net
UK Income				
Untaxed Interest	92.00			92.00

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2023-05-30		TNR(S)			100		800.00	1.00			100	801.00	100	801.00	
Accumulation	2023-06-20		TNR(S)				50.00					0	50.00	100	851.00	
Accumulation	2023-12-20		R(S)				42.00					0	42.00	100	893.00	

Income Events

Type	Payment Type	Date	Charge Date	Residency	Gross	Tax Withheld	Country	Rate	Net
UK Untaxed Interest	Notional	2023-06-30	23-06-30	TNR(S)	50.00		United Kingdom		50.00
UK Untaxed Interest	Notional	2023-12-31	23-12-31	R(S)	42.00		United Kingdom		42.00

AAPL.CALL Option

Year-end holding: 0 units — 0.00

Capital Gains	Total
Disposals	3
No Acquisition	0
Proceeds	220.00
Costs	1,202.60
Gains before losses	0.00
Losses	982.60
Chargeable Gain	**-982.60**

Income	Gross	Tax	Rate	Net
No Income				

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2024-02-01		R(S)			100		2,000.00	1.00			100	2,001.00	100	2,001.00	
Disposal	2024-02-15	24-02-15	R(S)	s104		20	100.00	400.20	1.00	-301.20	-301.20	-20	-400.20	80	1,600.80	
Exercise	2024-02-16		R(S)	s104		40		800.40	0.00			-40	-800.40	40	800.40	
Disposal	2024-02-22	24-02-22	R(S)	s104		10	120.00	200.10	1.00	-81.10	-81.10	-10	-200.10	30	600.30	Cash.E
Disposal	2024-03-01	24-03-01	R(S)	s104		30	0.00	600.30	0.00	-600.30	-600.30	-30	-600.30	0	0.00	Exp

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

Year-end holding: 0 units — 0.00

Capital Gains	Total
Disposals	0
No Acquisition	0
Proceeds	0.00
Costs	0.00
Gains before losses	0.00
Losses	0.00
Chargeable Gain	**0.00**

Income	Gross	Tax	Rate	Net
UK Income				
Untaxed Interest	200.00			200.00
Accrued Income Gains	9.00			9.00
Accrued Income Losses	100.00			100.00

CGT Events

Type	Date	Chg Date	Res.	Match	Match Date	Qty	Proceeds	Costs	Exp	Gain	Chg Gain	ΔQty	ΔCost	Qty cf	Cost cf	Note
Acquisition	2023-06-01		TNR(S)			1,000		10,000.00	1.00			1,000	10,001.00	1,000	10,001.00	
Disposal	2023-07-01		TNR(S)	s104		100	995.00	1,000.10	1.00	-6.10	0.00	-100	-1,000.10	900	9,000.90	
Disposal	2024-01-31		R(S)	s104		900	9,200.00	9,000.90	0.00	199.10	0.00	-900	-9,000.90	0	0.00	

Income Events

Type	Payment Type	Date	Charge Date	Residency	Gross	Tax Withheld	Country	Rate	Net
UK Accrued Income	Real	2023-06-01	23-07-31	TNR(S)	-100.00		United Kingdom		-100.00
UK Accrued Income	Real	2023-07-01	23-07-31	TNR(S)	9.00		United Kingdom		9.00
UK Untaxed Interest	Real	2023-07-31	23-07-31	TNR(S)	200.00		United Kingdom		200.00

Unattributed Income

Year-end holding: 0 units

Capital Gains	Total
Disposals	0
No Acquisition	0
Proceeds	0.00
Costs	0.00
Gains before losses	0.00
Losses	0.00
Chargeable Gain	**0.00**

Income	Gross	Tax	Rate	Net
UK Income				
Untaxed Interest	7.00			7.00

Income Events

Type	Payment Type	Date	Charge Date	Residency	Gross	Tax Withheld	Country	Rate	Net
UK Untaxed Interest	Real	2023-10-01	23-10-01	TNR(S)	7.00		United Kingdom		7.00

Capital Gains Event Column Definitions

Column	Description
Type	**Acquisition:** an acquisition of the asset **Disposal:** a disposal of the asset **No Gain/Loss Disposal:** a no gain/no loss transfer, disposed of at deemed proceeds equal to the allowable cost so that neither a gain nor a loss arises **Small Disposal:** a small disposal as per TCGA92/S122 (2) **OI Gain:** an offshore income gain as per The Offshore Funds (Tax) Regulations 2009 s38 **Equalisation:** shows the reduction in cost basis to a holding from equalisation. It is applied on the ex-date. **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. **Share Reorg:** shows the change in quantity of shares in the holding from a share reorganisation. **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. **Form S104:** this event shows the formation of the section 104 holding on April 6, 2008. **Spin Off:** shows the reduction in cost basis to a holding from a spin off, where part of the holding's cost basis is apportioned to the spun off asset in proportion to their market values as per CG51890. This isn't a chargeable event and is informational only. See the SO and SO.V notes below. **Rights Take Up:** shows the increase in quantity and cost basis to a holding from taking up a rights issue. This isn't a chargeable event and is informational only. **Exercise:** option was exercised and rolled into underlying trade. This isn't a chargeable event but is informational and shows any holding change. **Assign:** see exercise **Expire:** written option expired. This isn't a chargeable event and is informational only. Bought options that expire are shown as a disposal. **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.
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	"Residency" — your residence status on Date: **R:** resident **NR:** non-resident **TNR:** temporary non-resident **R(s):** UK part of split year **NR(S):** non-UK part of split year treated as non-resident **TNR(S):** non-UK part of split year treated as temporary non-resident
Match	The share matching/identification rules used to identify the acquisition for the disposal: **SD:** same day **BnB:** bed and breakfast with acquisition on date **s104:** section 104 holding **LIFO:** last in first out, only applicable from 1998–2008 **s105:** acquisitions after the disposal not matched by the BnB or SD rules, first in first out according to TCGA92/S105(2) **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.
Qty	"Quantity" — the gross number of shares involved in the event.
Proceeds	**All values, except as below:** The gross proceeds from a disposal or income event. **Exercise; Assign:** the change in the proceeds of the underlying disposal **Tax Credit:** the gross consideration received for the assigned option that was taxed at the time of the grant

Column	Description
Cost	**All values, except as below:** The gross cost basis of the shares involved in the event. **Exercise; Assign:** the change in the costs of the underlying acquisition **Tax Credit:** the expenses used when calculating the tax at the time of the grant
Exp	"Expenses" — **All values, except as below:** the net allowable expenses for the event where they are tracked separate from the cost. This is the aggregate of fees and rebates received, with negative fees representing a net rebate. **Exercise; Assign:** the change in the expenses of the underlying acquisition or disposal **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.
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.
Holding	The holding columns refer to the share holding at the time of the event — the section 104 holding from Apr 6, 2008, but is the 'sum' of all acquisitions between Apr 6, 1998 – Apr 5, 2008 as a sort of 'LIFO' holding. For most events the effect 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. **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" — the quantity of shares in the holding after the event **Cost cf:** "cost carried forward" — the cost basis, including allowable expenses, of the shares in the holding after the event **Exp cf:** "expenses carried forward" — the expenses of the shares in the holding after the event
Note	Any additional information: **Cash.E:** Event from cash exercise **Cash.A:** Event from cash assign **Exp:** Event from option expire **SO:** Event from a spin off **SO.V:** Value in GBP of spun off asset used to apportion the cost basis **N.PMT:** Nominal payment made for a future. The gain is calculated based on the difference in contract values in the contract value currency at the time of closing the future position. This payment is displayed as [Payment amount in contract currency]@[FX rate on the day of closing the future]

Income Event Column Definitions

Column	Description
Type	**UK Company Dividend:** income that has been classified as a UK sourced dividend where the underlying asset is a UK stock or UK REIT (Box 4) **UK Other Dividend:** income that has been classified as a UK sourced dividend where the underlying asset is a UK fund (Box 5) **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 **UK Property Income Dist:** a Property Income Distribution (PID) from a UK REIT, taxed as UK property income **UK Accrued Income:** income classified under the accrued income scheme, typically the interest that has accrued on the purchase or sale of gilts or other securities **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 residency column description in CGT Events above.
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.