SA108 Supporting Schedule

Supporting tax computation based on supplied records

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Return-entry figures are in whole pounds: proceeds and gains are rounded down; allowable costs and losses are rounded up. The supporting computations retain full precision and display pence, so rounded return boxes need not add back to the penny-precision net gain. This schedule supports, but does not replace, your tax return.

SA108 Box References

Listed shares and securities (Boxes 23-30)

Box	What to enter	Figure
23	Number of disposals	**15**
24	Disposal proceeds	**£111,102**
25	Allowable costs	**£72,320**
26	Gains before losses	**£46,811**
27	Losses in year	**£8,030**

Tax calculation

Total income (excluding gains)	£50,000 (entered)
Total income (including gains)	£88,782
Total taxable gains	£35,782
Estimated Capital Gains Tax	**£8,572**

Capital Gains Tax Summary

Supporting tax computation based on supplied records

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Summary

Number of disposals	15
Total disposal proceeds	£111,102.32
Total gains	£46,811.65
Total losses	£8,029.33
Net gains	£38,782.32
Annual exemption	£3,000.00
Taxable gains	£35,782.32
Tax rate	23.95%
Estimated tax	**£8,571.56**

Income basis: Gross/adjusted net income before personal allowance

Total income (excluding gains): £50,000 (entered)

Total income (including gains): £88,782

Tax band: Basic rate taxpayer (income, dividends and interest counted before gains)

Gains and losses by asset category

Asset category	Gains	Losses	Net gain / loss
Listed shares and securities	£46,811.65	£8,029.33	£38,782.32

Detailed Gains/Losses

Symbol	Acquired	Disposed	Matching Rule	Allowable costs	Proceeds	Gain/Loss	Days Held
META	Section 104 pool	18/04/2025	Section 104 pool	Acquisition £4,280.00 Disposal £0.00 Total £4,280.00	£11,160.40	£6,880.40	
V	Section 104 pool	29/05/2025	Section 104 pool	Acquisition £5,530.00 Disposal £0.00 Total £5,530.00	£11,655.75	£6,125.75	
UAL	Section 104 pool	20/06/2025	Section 104 pool	Acquisition £3,460.00 Disposal £0.00 Total £3,460.00	£8,940.30	£5,480.30	
PLTR	29/07/2025	21/07/2025	30-day (bed & breakfast)	Acquisition £320.00 Disposal £0.00	£326.91	£6.91	8

Symbol	Acquired	Disposed	Matching Rule	Allowable costs	Proceeds	Gain/Loss	Days Held
				Total £320.00			
PLTR	Section 104 pool	21/07/2025	Section 104 pool	Acquisition £2,550.00 Disposal £0.00 Total £2,550.00	£7,518.89	£4,968.89	
VNP	Section 104 pool	18/08/2025	Section 104 pool	Acquisition £3,190.00 Disposal £0.00 Total £3,190.00	£7,702.60	£4,512.60	
APD	Section 104 pool	12/09/2025	Section 104 pool	Acquisition £5,230.00 Disposal £0.00 Total £5,230.00	£4,384.80	-£845.20	
PAY	Section 104 pool	09/10/2025	Section 104 pool	Acquisition £2,980.00 Disposal £0.00 Total £2,980.00	£7,210.55	£4,230.55	
JPM	Section 104 pool	28/10/2025	Section 104 pool	Acquisition £6,320.00 Disposal £0.00 Total £6,320.00	£5,194.65	-£1,125.35	
AA	Section 104 pool	12/11/2025	Section 104 pool	Acquisition £3,580.00 Disposal £0.00 Total £3,580.00	£7,500.25	£3,920.25	
VST	Section 104 pool	28/11/2025	Section 104 pool	Acquisition £7,480.00 Disposal £0.00 Total £7,480.00	£5,939.40	-£1,540.60	
NUE	15/12/2025	15/12/2025	Same-day	Acquisition £1,600.00 Disposal £0.00 Total £1,600.00	£1,611.58	£11.58	0
NUE	Section 104 pool	15/12/2025	Section 104 pool	Acquisition £2,310.00 Disposal £0.00 Total £2,310.00	£6,043.42	£3,733.42	
BLK	Section 104 pool	09/01/2026	Section 104 pool	Acquisition £5,230.00 Disposal £0.00 Total £5,230.00	£8,820.25	£3,590.25	
JII	Section 104 pool	04/02/2026	Section 104 pool	Acquisition £6,940.00 Disposal £0.00 Total £6,940.00	£4,951.82	-£1,988.18	
NVDA	Section 104 pool	03/03/2026	Section 104 pool	Acquisition £4,010.00 Disposal £0.00 Total £4,010.00	£7,360.75	£3,350.75	
BULL	Section 104 pool	21/03/2026	Section 104 pool	Acquisition £7,310.00 Disposal £0.00 Total £7,310.00	£4,780.00	-£2,530.00	

Detailed Gain/Loss Computations

Supporting tax computation based on supplied records

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Number of disposals: 15

Net gain/loss: £38,782.32

Disposal 1: META

Disposal date: 18/04/2025
Units disposed: 18
Disposal proceeds: £11,160.40
Less: Acquisition cost: £4,280.00
Less: Disposal costs: £0.00
Total allowable costs: £4,280.00
Gain/(Loss): £6,880.40

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
1.1	Section 104 pool	Section 104 pool	18	11,160.40	4,280.00	0.00	4,280.00	6,880.40

Disposal 2: V

Disposal date: 29/05/2025
Units disposed: 24
Disposal proceeds: £11,655.75
Less: Acquisition cost: £5,530.00
Less: Disposal costs: £0.00
Total allowable costs: £5,530.00
Gain/(Loss): £6,125.75

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
2.1	Section 104 pool	Section 104 pool	24	11,655.75	5,530.00	0.00	5,530.00	6,125.75

Disposal 3: UAL

Disposal date: 20/06/2025
Units disposed: 70
Disposal proceeds: £8,940.30
Less: Acquisition cost: £3,460.00
Less: Disposal costs: £0.00
Total allowable costs: £3,460.00
Gain/(Loss): £5,480.30

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
3.1	Section 104 pool	Section 104 pool	70	8,940.30	3,460.00	0.00	3,460.00	5,480.30

Disposal 4: PLTR

Disposal date: 21/07/2025
Units disposed: 120
Disposal proceeds: £7,845.80
Less: Acquisition cost: £2,870.00
Less: Disposal costs: £0.00
Total allowable costs: £2,870.00
Gain/(Loss): £4,975.80

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
4.1	29/07/2025 8 days	30-day (bed & breakfast)	5	326.91	320.00	0.00	320.00	6.91
4.2	Section 104 pool	Section 104 pool	115	7,518.89	2,550.00	0.00	2,550.00	4,968.89

Disposal 5: VNP

Disposal date: 18/08/2025
Units disposed: 55
Disposal proceeds: £7,702.60
Less: Acquisition cost: £3,190.00
Less: Disposal costs: £0.00
Total allowable costs: £3,190.00
Gain/(Loss): £4,512.60

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
5.1	Section 104 pool	Section 104 pool	55	7,702.60	3,190.00	0.00	3,190.00	4,512.60

Disposal 6: APD

Disposal date: 12/09/2025
Units disposed: 20
Disposal proceeds: £4,384.80
Less: Acquisition cost: £5,230.00
Less: Disposal costs: £0.00
Total allowable costs: £5,230.00
Gain/(Loss): -£845.20

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
6.1	Section 104 pool	Section 104 pool	20	4,384.80	5,230.00	0.00	5,230.00	-845.20

Disposal 7: PAY

Disposal date: 09/10/2025
Units disposed: 90
Disposal proceeds: £7,210.55
Less: Acquisition cost: £2,980.00
Less: Disposal costs: £0.00
Total allowable costs: £2,980.00
Gain/(Loss): £4,230.55

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
7.1	Section 104 pool	Section 104 pool	90	7,210.55	2,980.00	0.00	2,980.00	4,230.55

Disposal 8: JPM

Disposal date: 28/10/2025
Units disposed: 25
Disposal proceeds: £5,194.65
Less: Acquisition cost: £6,320.00
Less: Disposal costs: £0.00
Total allowable costs: £6,320.00
Gain/(Loss): -£1,125.35

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
8.1	Section 104 pool	Section 104 pool	25	5,194.65	6,320.00	0.00	6,320.00	-1,125.35

Disposal 9: AA

Disposal date: 12/11/2025
Units disposed: 135
Disposal proceeds: £7,500.25
Less: Acquisition cost: £3,580.00
Less: Disposal costs: £0.00
Total allowable costs: £3,580.00
Gain/(Loss): £3,920.25

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
9.1	Section 104 pool	Section 104 pool	135	7,500.25	3,580.00	0.00	3,580.00	3,920.25

Disposal 10: VST

Disposal date: 28/11/2025
Units disposed: 45
Disposal proceeds: £5,939.40
Less: Acquisition cost: £7,480.00
Less: Disposal costs: £0.00
Total allowable costs: £7,480.00
Gain/(Loss): -£1,540.60

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
10.1	Section 104 pool	Section 104 pool	45	5,939.40	7,480.00	0.00	7,480.00	-1,540.60

Disposal 11: NUE

Disposal date: 15/12/2025
Units disposed: 38
Disposal proceeds: £7,655.00
Less: Acquisition cost: £3,910.00
Less: Disposal costs: £0.00
Total allowable costs: £3,910.00
Gain/(Loss): £3,745.00

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
11.1	15/12/2025 0 days	Same-day	8	1,611.58	1,600.00	0.00	1,600.00	11.58
11.2	Section 104 pool	Section 104 pool	30	6,043.42	2,310.00	0.00	2,310.00	3,733.42

Disposal 12: BLK

Disposal date: 09/01/2026
Units disposed: 8
Disposal proceeds: £8,820.25
Less: Acquisition cost: £5,230.00
Less: Disposal costs: £0.00
Total allowable costs: £5,230.00
Gain/(Loss): £3,590.25

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
12.1	Section 104 pool	Section 104 pool	8	8,820.25	5,230.00	0.00	5,230.00	3,590.25

Disposal 13: JII

Disposal date: 04/02/2026
Units disposed: 140
Disposal proceeds: £4,951.82
Less: Acquisition cost: £6,940.00
Less: Disposal costs: £0.00
Total allowable costs: £6,940.00
Gain/(Loss): -£1,988.18

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
13.1	Section 104 pool	Section 104 pool	140	4,951.82	6,940.00	0.00	6,940.00	-1,988.18

Disposal 14: NVDA

Disposal date: 03/03/2026
Units disposed: 32
Disposal proceeds: £7,360.75
Less: Acquisition cost: £4,010.00
Less: Disposal costs: £0.00
Total allowable costs: £4,010.00
Gain/(Loss): £3,350.75

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
14.1	Section 104 pool	Section 104 pool	32	7,360.75	4,010.00	0.00	4,010.00	3,350.75

Disposal 15: BULL

Disposal date: 21/03/2026
Units disposed: 65
Disposal proceeds: £4,780.00
Less: Acquisition cost: £7,310.00
Less: Disposal costs: £0.00
Total allowable costs: £7,310.00
Gain/(Loss): -£2,530.00

Matching portions

Part	Acquired / days held	Matching rule	Units	Proceeds GBP	Acquisition cost GBP	Disposal costs GBP	Allowable costs GBP	Gain/loss GBP
15.1	Section 104 pool	Section 104 pool	65	4,780.00	7,310.00	0.00	7,310.00	-2,530.00

Section 104 Pool Working

Supporting tax computation based on supplied records

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Running pool position for 06/04/2025 to 05/04/2026. Closing balance is carried forward to 05/04/2026.

AA

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	135	£3,580.00	£26.5185
12/11/2025	Disposal (Section 104) (S104 disposal of AA)	-135	-£3,580.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

APD

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	20	£5,230.00	£261.5000
12/09/2025	Disposal (Section 104) (S104 disposal of APD)	-20	-£5,230.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

BLK

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	24	£15,690.00	£653.7500
09/01/2026	Disposal (Section 104) (S104 disposal of BLK)	-8	-£5,230.00	16	£10,460.00	£653.7500
	Closing balance			16	£10,460.00	£653.7500

BULL

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	65	£7,310.00	£112.4615
21/03/2026	Disposal (Section 104) (S104 disposal of BULL)	-65	-£7,310.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

JII

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	140	£6,940.00	£49.5714
04/02/2026	Disposal (Section 104) (S104 disposal of JII)	-140	-£6,940.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

JPM

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	25	£6,320.00	£252.8000
28/10/2025	Disposal (Section 104) (S104 disposal of JPM)	-25	-£6,320.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

META (US30303M1027)

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	36	£8,560.00	£237.7778
18/04/2025	Disposal (Section 104) (S104 disposal of META)	-18	-£4,280.00	18	£4,280.00	£237.7778
	Closing balance			18	£4,280.00	£237.7778

NUE

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	30	£2,310.00	£77.0000
15/12/2025	Disposal (Section 104) (S104 disposal of NUE)	-30	-£2,310.00	0	£0.00	£0.0000
15/12/2025	Buy matched outside the pool (same-day rule) (8 units bought 15/12/2025 at a cost of £1,600.00, matched to this disposal; not added to the pool)	-	-	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

NVDA (US67066G1040)

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	32	£4,010.00	£125.3125
03/03/2026	Disposal (Section 104) (S104 disposal of NVDA)	-32	-£4,010.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

PAY

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	90	£2,980.00	£33.1111
09/10/2025	Disposal (Section 104) (S104 disposal of PAY)	-90	-£2,980.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

PLTR

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	115	£2,550.00	£22.1739
21/07/2025	Disposal (Section 104) (S104 disposal of PLTR)	-115	-£2,550.00	0	£0.00	£0.0000
21/07/2025	Buy matched outside the pool (30-day rule) (5 units bought 29/07/2025 at a cost of £320.00, matched to this disposal; not added to the pool)	-	-	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

UAL

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	70	£3,460.00	£49.4286
20/06/2025	Disposal (Section 104) (S104 disposal of UAL)	-70	-£3,460.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

V (US92826C8394)

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	48	£11,060.00	£230.4167
29/05/2025	Disposal (Section 104) (S104 disposal of V)	-24	-£5,530.00	24	£5,530.00	£230.4167
	Closing balance			24	£5,530.00	£230.4167

VNP

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	55	£3,190.00	£58.0000
18/08/2025	Disposal (Section 104) (S104 disposal of VNP)	-55	-£3,190.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

VST

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	45	£7,480.00	£166.2222
28/11/2025	Disposal (Section 104) (S104 disposal of VST)	-45	-£7,480.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000