SA108 Supporting Schedule

Client: Fictional IBKR example

Tax Year: 2025/26

Generated: 24/11/2026 13:09:05

Supporting tax computation based on supplied records

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

Other property, assets and gains (Boxes 14-22)

- Box 14 - Number of disposals: 3
- Box 15 - Disposal proceeds: £3,720
- Box 16 - Allowable costs: £106
- Box 17 - Gains before losses: £3,614
- Box 19 - Losses in year: £0

Listed shares and securities (Boxes 23-30)

- Box 23 - Number of disposals: 3
- Box 24 - Disposal proceeds: £3,650
- Box 25 - Allowable costs: £3,302
- Box 26 - Gains before losses: £398
- Box 27 - Losses in year: £50

Tax calculation

- Total income (excluding gains): £55,000 (income estimate)
- Total income (including gains): £58,962 (based on estimated income of £55,000)
- Net gains after current-year losses: £3,962.00
- Annual exemption: £3,000.00
- Total taxable gains: £962
- Estimated Capital Gains Tax: £231 (based on estimated income of £55,000)

Capital Gains Tax Summary

Client: Fictional IBKR example

Tax Year: 2025/26

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Supporting tax computation based on supplied records

Summary

Income basis: Gross/adjusted net income before personal allowance

Total income (excluding gains): £55,000 (income estimate)

Total income (including gains): £58,962 (based on estimated income of £55,000)

Tax band: Higher rate taxpayer (income, dividends and interest counted before gains) (based on estimated income of £55,000)

Number of disposals: 6

Total disposal proceeds: £7,370.00

Total gains: £4,012.00

Total losses: £50.00

Net gains: £3,962.00

Annual exemption: £3,000.00

Taxable gains: £962.00

Tax rate: 24.00% (based on estimated income of £55,000)

Estimated tax: £230.88 (based on estimated income of £55,000)

Gains and losses by asset category

Asset category	Gains	Losses	Net gain / loss
Contracts for difference (CFDs)	£26.00	£0.00	£26.00
Other property, assets and gains	£3,588.00	£0.00	£3,588.00
Listed shares and securities	£398.00	£50.00	£348.00

Detailed Gains/Losses

Symbol	Acquired	Disposed	Matching Rule	Allowable costs	Proceeds	Gain/Loss	Days Held
MAPLE	15/09/2025	01/09/2025	30-day (bed & breakfast)	Acquisition £600.00 Disposal £0.00 Total £600.00	£550.00	-£50.00	14
MAPLE19DEC2512C	Section 104 pool	06/10/2025	Section 104 pool	Acquisition £101.00 Disposal £1.00 Total £102.00	£200.00	£98.00	

Symbol	Acquired	Disposed	Matching Rule	Allowable costs	Proceeds	Gain/Loss	Days Held
DECFUT	03/11/2025	10/11/2025	Futures contract	Acquisition £0.00 Disposal £0.00 Total £0.00	£3,490.00	£3,490.00	7
INDEXCFD	17/11/2025	18/11/2025	CFD contract	Acquisition £4.00 Disposal £0.00 Total £4.00	£30.00	£26.00	1
DEMO	Section 104 pool	10/02/2026	Section 104 pool	Acquisition £800.00 Disposal £0.00 Total £800.00	£900.00	£100.00	
EXMP	Section 104 pool	03/03/2026	Section 104 pool	Acquisition £1,902.00 Disposal £0.00 Total £1,902.00	£2,200.00	£298.00	

Detailed Gain/Loss Computations

Client: Fictional IBKR example

Tax Year: 2025/26

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Supporting tax computation based on supplied records

Number of disposals: 6

Net gain/loss: £3,962.00

Disposal 1: MAPLE

Disposal date: 01/09/2025

Units disposed: 50

Disposal proceeds: £550.00

Less: Acquisition cost: £600.00

Less: Disposal costs: £0.00

Total allowable costs: £600.00

Gain/(Loss): -£50.00

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	15/09/2025 14 days	30-day (bed & breakfast)	50	550.00	600.00	0.00	600.00	-50.00

Disposal 2: MAPLE19DEC2512C

Disposal date: 06/10/2025

Units disposed: 1

Disposal proceeds: £200.00

Less: Acquisition cost: £101.00

Less: Disposal costs: £1.00

Total allowable costs: £102.00

Gain/(Loss): £98.00

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	1	200.00	101.00	1.00	102.00	98.00

Disposal 3: DECFUT

Disposal date: 10/11/2025

Units disposed: 10

Source sale 2025-11-10 (10 units): Broker realised P/L GBP 3,490. Settlement credits £3,490.00 - debits £0.00 = £3,490.00.

Disposal proceeds: £3,490.00

Less: Acquisition cost: £0.00

Less: Disposal costs: £0.00

Total allowable costs: £0.00

Gain/(Loss): £3,490.00

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	03/11/2025 7 days	Futures contract	10	3,490.00	0.00	0.00	0.00	3,490.00

Disposal 4: INDEXCFD

Disposal date: 18/11/2025

Units disposed: 10

Source sale 2025-11-18 (10 units): Broker realised P/L GBP 30. Settlement credits £30.00 - debits £4.00 = £26.00.

Disposal proceeds: £30.00

Less: Acquisition cost: £4.00

Less: Disposal costs: £0.00

Total allowable costs: £4.00

Gain/(Loss): £26.00

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	17/11/2025 1 days	CFD contract	10	30.00	4.00	0.00	4.00	26.00

Disposal 5: DEMO

Disposal date: 10/02/2026

Units disposed: 10

Original currency: USD. FX rate (GBP per unit): 0.75. Rate source: Illustrative FX rate, Daily reference rate, rate date 10/02/2026

Source purchase 2025-06-03 (10 units): USD 1,000 x 0.8 GBP/USD = £800.00 before fees.

Source sale 2026-02-10 (10 units): USD 1,200 x 0.75 GBP/USD = £900.00 before fees.

Disposal proceeds: £900.00

Less: Acquisition cost: £800.00

Less: Disposal costs: £0.00

Total allowable costs: £800.00

Gain/(Loss): £100.00

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	10	900.00	800.00	0.00	800.00	100.00

Disposal 6: EXMP

Disposal date: 03/03/2026

Units disposed: 100

Source purchase 2026-01-16 (100 units): £2,000.00 strike - £100.00 premium received (EXMP 16JAN26 20 P) + £2.00 fees = £1,902.00 acquisition cost.

Disposal proceeds: £2,200.00

Less: Acquisition cost: £1,902.00

Less: Disposal costs: £0.00

Total allowable costs: £1,902.00

Gain/(Loss): £298.00

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	100	2,200.00	1,902.00	0.00	1,902.00	298.00

Dividend & Interest Tax Summary

Client: Fictional IBKR example

Tax Year: 2025/26

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Supporting tax computation based on supplied records

HMRC Self Assessment Form References

SA100 (main tax return), page TR 3:

Box 1 - Taxed UK interest (the net amount after tax was taken off): £0.00

Box 2 - Untaxed UK interest: £0.00

Box 3 - Untaxed foreign interest (up to £2,000): £0.00

Boxes 4 and 5 - UK dividends (box 4 for UK companies, box 5 for unit trusts, OEICs and investment trusts): £0.00

SA106 foreign income by source country

Country (A)	Income	Gross (B)	Tax withheld	Treaty-limited tax (C)
CAN	Dividends	£100.00	£15.00	£15.00
USA	Dividends	£10.00	£3.00	£1.50

Column C shows the lower of the tax withheld and the amount allowed by the double taxation agreement. The actual credit also depends on the UK tax on that income.

If your only foreign income is untaxed foreign interest in box 3 and foreign dividends of up to £500, you can put the foreign dividends after foreign tax in SA100 box 6 and the foreign tax in box 7 instead of using the Foreign pages. If your total dividends are over £500 and you claim Foreign Tax Credit Relief, use the Foreign pages (SA106).

Tax Calculation Summary

Total UK dividends: £0.00

Total foreign dividends: £110.00

Total dividend income: £110.00

Cash interest income (gross): £0.00

Foreign tax withheld on dividends: £18.00

Total income (excluding gains): £55,000 (income estimate)

Dividend tax liability: £0.00 (based on estimated income of £55,000)

Interest tax liability: £0.00 (based on estimated income of £55,000)

Total tax due: £0.00 (based on estimated income of £55,000)

Extra tax your dividends and interest add, on top of tax on your other income.

Annual tax and Personal Allowance allocation

Other income uses England, Wales and Northern Ireland rates.

Income is resolved separately for each tax year; see the sources below.

Tax year / income source	PA: other	PA: interest	PA: dividends	Other tax	Interest tax	Dividend tax
2025/26 (income estimate)	£12,570.00	£0.00	£0.00	£9,432.00	£0.00	£0.00

Detailed Dividend & Interest Payments

Date	Instrument	Country	Type	Gross (GBP)	Tax deducted (GBP)	Net (GBP)
12/08/2025	DEMO	US	Dividend	£10.00	£3.00	£7.00
12/08/2025	MAPLE	CA	Dividend	£100.00	£15.00	£85.00

Section 104 Pool Working

Client: Fictional IBKR example

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Supporting tax computation based on supplied records

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

DEMO (US0000000001)

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	0	£0.00	£0.0000
03/06/2025	Buy	+10	+£800.00	10	£800.00	£80.0000
10/02/2026	Disposal (Section 104) (S104 disposal of DEMO)	-10	-£800.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

EXMP

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	0	£0.00	£0.0000
16/01/2026	Buy	+100	+£1,902.00	100	£1,902.00	£19.0200
03/03/2026	Disposal (Section 104) (S104 disposal of EXMP)	-100	-£1,902.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000

MAPLE (CA0000000001)

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	0	£0.00	£0.0000
01/05/2025	Buy	+100	+£1,000.00	100	£1,000.00	£10.0000
01/09/2025	Buy matched outside the pool (30-day rule) (50 units bought 15/09/2025 at a cost of £600.00, matched to this disposal; not added to the pool)	-	-	100	£1,000.00	£10.0000
	Closing balance			100	£1,000.00	£10.0000

MAPLE19DEC2512C

Date	Transaction	Units ±	Cost ±	Pool units	Pool cost	Avg cost
06/04/2025	Opening balance	-	-	0	£0.00	£0.0000
04/06/2025	Buy	+1	+£101.00	1	£101.00	£101.0000
06/10/2025	Disposal (Section 104) (S104 disposal of MAPLE19DEC2512C)	-1	-£101.00	0	£0.00	£0.0000
	Closing balance			0	£0.00	£0.0000