



Hawa Pension Fund  
30 Belvedere Road  
Bournemouth  
Dorset  
BH3 7LB

<b>Date of Issue:</b>	26/10/16
<b>For the Period:</b>	06 Apr 2015 to 05 Apr 2016
<b>Account Reference:</b>	0089510
<b>Your Broker:</b>	JJK

## Hawa Pension Fund

### Your Tax Certificate and Income Schedule

## Tax Return Guide

### For Consolidated Tax Certificate

### 06 Apr 2015 to 05 Apr 2016

#### Tax Return (SA100)

Schedule	Page Number	Box Number(s)
UK Authorised Unit Trust and OEIC Interest	3	1
UK Deposit Interest	3	2
UK Companies Dividends	3	3
UK Venture Capital Trust Dividends	3	3*
UK Authorised Unit Trusts and OEIC Dividends	3	4
UK Authorised Unit Trusts and OEIC Stock Dividends	3	4
Overseas Unit Trust and OEIC Dividends	3	5 & 6**
Overseas Unit Trust and OEIC Stock Dividends	3	5 & 6**
Overseas Companies Dividends	3	5 & 6**
Overseas Companies Stock Dividends	3	5 & 6**
Property Income Distributions (Paid by UK REITs or PAIFs)	3	16

#### Tax Return: Foreign Pages

Schedule	Page Number	Columns
Overseas Unit Trust and OEIC Interest	2	B, C, D & F
Overseas Companies Interest	2	B, C, D & F
Overseas Unit Trust and OEIC Dividends	2	B, C, D & F***
Overseas Unit Trust and OEIC Stock Dividends	2	B, C, D & F***
Overseas Companies Dividends	2	B, C, D & F***
Overseas Companies Stock Dividends	2	B, C, D & F***

#### Tax Return: Additional Information

Schedule	Page Number	Box Number(s)
UK Companies Interest	1	1, 2 & 3
UK Gilts Interest	1	1, 2 & 3
UK Companies Stock Dividends	1	12

This page should only be used as a guide to assist you with preparing your tax return. For information relating to accrued interest paid/received on transferable interest-bearing securities, please refer to your contract note(s). Detailed queries on the completion of your tax return should be addressed to your tax adviser or HMRC. We regret that we are unable to accept responsibility if the tax rules have changed since this page was produced.

#### Notes:

- Please note that where a 'Dividend Rate' is shown, it may be gross or net of tax depending on how the registrar displayed it on the original tax certificate. This rate is provided for information only and is not required for preparing your tax return.
- Equalisation is accrued income in the price of group 2 units bought during this period. It is deducted from the cost of units for CGT purposes and is not subject to income tax.
- Group 2 Units are those bought during the accounting period and which you held at close of business on the period end date. They may constitute all or part of your total holding.
- \* If you subscribe to shares in Venture Capital Trusts (VCT) you only need to include your tax return income resulting from investments made in excess of the £200,000 annual limit.

#### Foreign Income:

- Legislation introduced in the 2009 Budget made changes to the system of taxation for UK residents and overseas investors that are entitled to UK personal allowances who own foreign shares or receive distributions from offshore funds. The effect of the changes is to extend the non-payable tax credit (equivalent to one ninth of the distribution) currently available on UK dividends, to dividends paid by non-UK companies and by offshore funds that are companies which are largely invested in equities. If the fund holds more than 60 per cent of its assets in interest bearing form any distribution will be treated in the hands of the individual investor as a payment of yearly interest and taxed accordingly.

\*\* Taxed foreign dividend income up to £300 may be shown on page 2, box 5, of the Tax Return form.

\*\*\* Where foreign dividends exceed £300 they are to be shown on the Foreign supplementary pages. Columns B, C, D and F will need to be completed where appropriate and the totals are shown in boxes 6, 7 and 28 on pages 3 and 4.

NB It is possible that Foreign Tax Credit Relief will apply. If so, this should be shown on page 1, box 3, of the Tax Return form.

# CONSOLIDATED TAX CERTIFICATE

Income credited for the period 06 Apr 2015 to 05 Apr 2016

Client: Hawa Pension Fund

Account Reference: 0089510

Certificate Number: 0127375 ORIGINAL

We hereby certify that the income summarised below and specified on the attached schedule(s) was received by us or our nominees on behalf of the above who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificates or certificate of deduction of income tax will, when required, be lodged with HMRC. This certificate has been approved by HM Revenue and Customs. Ref: BV964L

	Gross £	Overseas Tax £	Income Tax £	Tax Credit £	Accumulation Value/ Dividend/Interest £	Equalisation £
UK Authorised Unit Trusts and OEIC Interest	--	--	--	--	--	--
UK Deposit Interest	133.58	--	--	--	133.58	--
UK Companies Dividends	--	--	--	963.78	8,675.30	--
UK Venture Capital Trust Dividends	--	--	--	--	--	--
UK Authorised Unit Trusts and OEIC Dividends	--	--	--	--	--	--
UK Authorised Unit Trusts and OEIC Stock Dividends	--	--	--	--	--	--
Overseas Unit Trust and OEIC Dividends	--	--	--	--	--	--
Overseas Unit Trust and OEIC Stock Dividends	--	--	--	--	--	--
Overseas Companies Dividends	2,049.20	--	--	--	2,049.20	--
Overseas Companies Stock Dividends	--	--	--	--	--	--
Property Income Distributions (Paid by UK REITs or PAIFs)	--	--	--	--	--	--
Overseas Unit Trust and OEIC Interest	--	--	--	--	--	--
Overseas Companies Interest	--	--	--	--	--	--
UK Companies Interest	--	--	--	--	--	--
UK Gilts Interest	--	--	--	--	--	--
UK Companies Stock Dividends	--	--	--	--	--	--

**SCHEDULE OF INCOME**

06 April 2015 to 05 April 2016

UK DEPOSIT INTEREST

Client: Hawa Pension Fund

Account Reference: 0089510

Pay Date	Description	Currency Received	Exchange Rate	Gross Interest	Income Tax Deducted In Sterling	Net Amount In Sterling
30 Jun 2015	Gross Interest From 01/04/2015 to 30/06/GBP	33.05 GBP	1.000000	33.05	0.00	33.05
30 Sep 2015	Gross Interest From 01/07/2015 to 30/09/GBP	31.22 GBP	1.000000	31.22	0.00	31.22
31 Dec 2015	Gross Interest From 01/10/2015 to 31/12/GBP	31.01 GBP	1.000000	31.01	0.00	31.01
31 Mar 2016	Gross Interest From 01/01/2016 to 31/03/GBP	38.30 GBP	1.000000	38.30	0.00	38.30
TOTALS					£0.00	£133.58

**SCHEDULE OF INCOME**

06 April 2015 to 05 April 2016

UK COMPANIES DIVIDENDS

CREDITED IN STERLING

Client: Hawa Pension Fund

Account Reference: 0089510

Pay Date	Stock Description	Holding	Dividend Rate	Tax Credit	Net Dividend
09 Apr 2015	GLAXOSMITHKLINE ORD GBP0.25	2,000	23.000000	51.11	460.00
30 Apr 2015	H S B C HLDGS ORD USD0.50	4,000	13.398500	59.54	535.94
01 May 2015	SMITH(DS) ORD GBP0.10	4,650	3.700000	19.11	172.05
06 May 2015	BLACKROCK LATIN AMERICAN INV TRUST USD0.10	750	10.190037	8.49	76.42
11 May 2015	CARETECH HOLDINGS ORD GBP0.005	10,000	5.400000	60.00	540.00
19 May 2015	LLOYDS BANKING GROUP ORD GBP0.1	1,967	.750000	1.63	14.75
22 May 2015	BG GROUP ORD GBP0.10	1,000	9.520000	10.57	95.20
04 Jun 2015	CENTRICA ORD GBP0.061728395	10,000	8.400000	93.33	840.00
10 Jun 2015	MORRISON(WM.)SUPERMARKETS ORD GBP0.10	2,000	9.620000	21.37	192.40
19 Jun 2015	BP ORD USD0.25	2,996	6.529500	21.73	195.62
30 Jun 2015	ABERDEEN NEW THAI INV TRUST GBP0.25	4,100	8.200000	37.35	336.20
08 Jul 2015	H S B C HLDGS ORD USD0.50	4,000	6.370900	28.31	254.83

# SCHEDULE OF INCOME

06 April 2015 to 05 April 2016

UK COMPANIES DIVIDENDS

CREDITED IN STERLING

Client: Hawa Pension Fund

Account Reference: 0089510

Pay Date	Stock Description	Holding	Dividend Rate	Tax Credit	Net Dividend
09 Jul 2015	GLAXOSMITHKLINE ORD GBP0.25	2,000	19.000000	42.22	380.00
31 Jul 2015	SHANKS GROUP GBP0.10	6,000	2.350000	15.66	141.00
05 Aug 2015	VODAFONE GROUP ORD USD0.2095238	4,909	7.620000	41.56	374.06
11 Sep 2015	BG GROUP ORD GBP0.10	1,000	9.220000	10.24	92.20
18 Sep 2015	BP ORD USD0.25	2,996	6.548800	21.80	196.20
28 Sep 2015	LLOYDS BANKING GROUP ORD GBP0.1	1,967	.750000	1.63	14.75
01 Oct 2015	GLAXOSMITHKLINE ORD GBP0.25	3,000	19.000000	63.33	570.00
02 Oct 2015	H S B C HLDGS ORD USD0.50	4,000	6.443593	28.63	257.74
07 Oct 2015	BLACKROCK LATIN AMERICAN INV TRUST USD0.10	750	9.668060	8.05	72.51
09 Nov 2015	MORRISON(WM.)SUPERMARKETS ORD GBP0.10	2,000	1.500000	3.33	30.00
26 Nov 2015	CENTRICA ORD GBP0.061728395	10,000	3.570000	39.66	357.00
27 Nov 2015	CARETECH HOLDINGS ORD GBP0.005	10,000	2.800000	31.11	280.00

**SCHEDULE OF INCOME**

06 April 2015 to 05 April 2016

UK COMPANIES DIVIDENDS

CREDITED IN STERLING

Client: Hawa Pension Fund

Account Reference: 0089510

Pay Date	Stock Description	Holding	Dividend Rate	Tax Credit	Net Dividend
03 Dec 2015	H S B C HLDGS ORD USD0.50	4,000	6.601500	29.34	264.06
18 Dec 2015	BP ORD USD0.25	2,996	6.634200	22.08	198.76
08 Jan 2016	SHANKS GROUP GBP0.10	6,000	1.100000	7.33	66.00
14 Jan 2016	GLAXOSMITHKLINE ORD GBP0.25	3,000	19.000000	63.33	570.00
03 Feb 2016	VODAFONE GROUP ORD USD0.2095238	4,909	3.680000	20.07	180.65
11 Mar 2016	JPMORGAN RUSSIAN SECS ORD GBP0.01	3,300	17.000000	62.33	561.00
24 Mar 2016	BP ORD USD0.25	2,996	7.012500	23.34	210.09
29 Mar 2016	ROYAL DUTCH SHELL 'B'ORD EUR0.07	445	32.780000	16.20	145.87
TOTALS				£963.78	£8,675.30

Pay Date	Stock Description Country of Origin	Holding	Dividend Rate	Gross Amount	Overseas Tax	Amount Received	Overseas Tax In Sterling	Net Dividend In Sterling Exchange Rate
21 May 2015	GLENCORE PLC ORD USD0.01 JSY JERSEY	8,000	7.808436	624.67 GBP	0.00 GBP	624.67 GBP	0.00	624.67 1.000000
29 May 2015	CENTAMIN PLC ORD NPV (DI) JSY JERSEY	42,500	1.290364	548.40 GBP	0.00 GBP	548.40 GBP	0.00	548.40 1.000000
29 Sep 2015	GLENCORE PLC ORD USD0.01 JSY JERSEY	8,000	3.864486	309.15 GBP	0.00 GBP	309.15 GBP	0.00	309.15 1.000000
09 Oct 2015	CENTAMIN PLC ORD NPV (DI) JSY JERSEY	20,000	.622393	124.48 GBP	0.00 GBP	124.48 GBP	0.00	124.48 1.000000
19 Nov 2015	HANSARD GLOBAL PLC ORD GBP0.50 JSY JERSEY	5,000	5.250000	262.50 GBP	0.00 GBP	262.50 GBP	0.00	262.50 1.000000
31 Mar 2016	HANSARD GLOBAL PLC ORD GBP0.50 JSY JERSEY	5,000	3.600000	180.00 GBP	0.00 GBP	180.00 GBP	0.00	180.00 1.000000
TOTALS							£0.00	£2,049.20



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**Date of Issue:** 26/10/16  
**For the Period:** 06/04/15 to 05/04/16  
**Account Reference:** 0089510  
**Your Broker:** JXK

# Hawa Pension Fund

## Capital Gains Tax Report

For The Period 6 April 2015 to 5 April 2016

<b>Index</b>	<b>Section</b>
Portfolio Valuation & Summary	1
Schedule of Transactions	2
Capital Gains Tax Report	3

**Basis of Valuation**

Prices are quoted as at close of business on the valuation date. If the valuation date falls on a non-business day, the prices quoted will be those as at the close of business on the last business day before the valuation date.

U.K. quoted securities are valued at the mid-market price quoted on the London Stock Exchange.

Overseas securities are valued at the mid-market price or last traded price on the relevant stock exchange as obtained from the Interactive Data Information Service.

Unit trusts are valued at the middle of the prices prevailing on the valuation date.

Unquoted securities are valued at prices obtained from accredited sources, which can be supplied on request.

**Charges and Remuneration**

Commission on transactions has been notified on contract notes issued to you at the time of dealing.

Contract notes also show, where applicable, either the amount of any remuneration received from third parties or that details are available on request.

Any other charges are shown on your statements of account.

# Portfolio Valuation as at 05/04/16

Date of Issue 26/10/16

Quantity	Description	Price	Value £	Book Cost £	Est. Income £	Yield %	Payment Date	A/C Ref
<b>EQUITY &amp; UNIT TRUSTS</b>								
<b>UNITED KINGDOM</b>								
2,996	BP ORD USD0.25	£3.3745	10,110	14,591	847	8.4	17/06/16	0089510
2,000	GULF KEYSTONE PETROLEUM COM STK USD0.01 (DI)	£0.067	134	2,696	0	0.0	01/06/16	0089510
445	ROYAL DUTCH SHELL 'B'ORD EUR0.07	£16.55	7,365	8,950	591	8.0	27/06/16	0089510
1,000	TULLOW OIL PLC ORD GBP0.10	£1.908	1,908	13,215	0	0.0	01/05/16	0089510
22,500	BEZANT RESOURCES PLC ORD GBP0.002	£0.01625	366	6,333	0	0.0	01/11/16	0089510
20,000	CENTAMIN PLC ORD NPV (DI)	£0.91	18,200	6,966	415	2.3	07/05/16	0089510
5,000	GCM RESOURCES PLC ORD GBP0.10	£0.03625	181	10,922	0	0.0	01/12/16	0089510
8,000	GLENCORE PLC ORD USD0.01	£1.4185	11,348	19,663	1,017	9.0	01/05/16	0089510
50,000	GRIFFIN MINING ORD USD0.01	£0.20625	10,313	24,522	0	0.0	01/06/16	0089510
3,682	PETROPAVLOVSK PLC ORD GBP0.01	£0.0697	257	36,253	0	0.0	01/07/16	0089510
6,000	SHANKS GROUP GBP0.10	£0.83	4,980	7,144	207	4.2	29/07/16	0089510
20,000	EQUATORIAL PALM OIL PLC ORD GBP0.01	£0.01275	255	4,831	0	0.0		0089510
10,000	CARETECH HOLDINGS ORD GBP0.005	£2.495	24,950	0	871	3.5	25/05/16	0089510
3,000	GLAXOSMITHKLINE ORD GBP0.25	£14.19	42,570	40,539	2,400	5.6	14/04/16	0089510
2,000	MORRISON(WM.)SUPERMARKETS ORD GBP0.10	£2.002	4,004	4,882	100	2.5	07/06/16	0089510
16,000	TESCO ORD GBP0.05	£1.8765	30,024	61,025	186	0.6	01/07/16	0089510
3,500	AVANTI COMMUNICATIONS GROUP PLC ORD GBP0.01	£0.9525	3,334	20,496	0	0.0		0089510

# Portfolio Valuation as at 05/04/16

Date of Issue 26/10/16

Quantity	Description	Price	Value £	Book Cost £	Est. Income £	Yield %	Payment Date	A/C Ref
4,909	VODAFONE GROUP ORD USD0.2095238	£2.1615	10,611	6,466	555	5.2	03/08/16	0089510
10,000	CENTRICA ORD GBP0.061728395	£2.236	22,360	30,756	1,200	5.4	24/06/16	0089510
4,000	H S B C HLDGS ORD USD0.50	£4.175	16,700	26,692	1,441	8.6	06/04/16	0089510
1,967	LLOYDS BANKING GROUP ORD GBP0.1	£0.6694	1,317	1,202	44	3.4	28/05/16	0089510
5,000	HANSARD GLOBAL PLC ORD GBP0.50	£1.075	5,375	8,540	443	8.2	17/11/16	0089510
4,100	ABERDEEN NEW THAI INV TRUST GBP0.25	£4.055	16,626	13,186	336	2.0	28/06/16	0089510
3,300	JPMORGAN RUSSIAN SECS ORD GBP0.01	£3.29625	10,878	17,696	429	3.9	28/04/16	0089510
5,000	UBISENSE GROUP PLC ORD GBP0.02	£0.395	1,975	9,403	0	0.0		0089510
544.2928	BLACKROCK FUND MANAGERS LTD GOLD & GENERAL D ACC	£7.948	4,326	7,585	15	0.4	30/04/16	0089510
750	BLACKROCK LATIN AMERICAN INV TRUST USD0.10	£3.09	2,318	3,865	111	4.8	28/05/16	0089510
2,200	J P MORGAN INDIAN INV TRUST ORD GBP0.25	£4.9925	10,984	8,164	0	0.0	01/01/17	0089510
<b>AUSTRALIA</b>								
5,200	ST BARBARA LIMITED NPV	AUD2.125 Converted at AUD1.8752	5,893	6,180	0	0.0	01/10/16	0089510
<b>MISCELLANEOUS</b>								
<b>UNITED KINGDOM</b>								
500	ETFS METAL SECURITIES LTD 0% SEC UNDTD NTS(PHYSICAL SIL	\$14.476 Converted at \$1.4155	5,113	10,720	0	0.0		0089510
55	ETFS METAL SECURITIES LTD ETFS PHYSICAL PLATINUM USD	\$91.165 Converted at \$1.4155	3,542	5,939	0	0.0		0089510

## Portfolio Valuation as at 05/04/16

Date of Issue 26/10/16

Quantity	Description	Price	Value £	Book Cost £	Est. Income £	Yield %	Payment Date	A/C Ref
	SECURITIES TOTAL		£288,317	£439,422	£11,209	3.8%		
	CASH BALANCE		£157,245	£157,245				
	TOTAL		£445,562	£596,667	£11,209	2.5%		

## Portfolio Summary

Date of Issue 26/10/16

Security Type	Book Cost £	Stock Value £	Total %	Yield %	Est. Income £
UNITED KINGDOM	416,581	273,765	61.4	4.1	11,209
AUSTRALIA	6,180	5,893	1.3	0.0	0
UNITED KINGDOM	10,720	5,113	1.1	0.0	0
<b>SECURITIES TOTAL</b>	<b>£439,422</b>	<b>£288,317</b>	<b>64.7%</b>	<b>3.8%</b>	<b>£11,209</b>
<b>CASH BALANCE</b>	<b>£157,245</b>	<b>£157,245</b>	<b>35.3%</b>		
<b>TOTAL</b>	<b>£596,667</b>	<b>£445,562</b>	<b>100.0%</b>	<b>2.5%</b>	<b>£11,209</b>

## Schedule of Transactions

06/04/15 to 05/04/16

Date	Type	Quantity	Stock description	Cost £	Proceeds £	A/C Ref
08/04/15	Sale	4,650	SMITH(DS) ORD GBP0.10		16,561	0089510
30/04/15	Sale	3,500	ROYAL MAIL PLC ORD GBP0.01		15,928	0089510
11/05/15	Scheme Of Arrangement	8,000	GLENCORE PLC ORD USD0.01 (INTERIM CREST ENTITLEMEN			0089510
20/05/15	Sale	1,486	VECTURA GROUP ORD GBP0.00025		2,486	0089510
21/05/15	Sale	2,514	VECTURA GROUP ORD GBP0.00025		4,221	0089510
29/05/15	Sale	22,500	CENTAMIN PLC ORD NPV (DI)		15,514	0089510
09/06/15	Scheme Of Arrangement	86	LONMIN ORD USD1	91		0089510
09/06/15	Book cost adjustment	8,000	GLENCORE PLC ORD USD0.01	91		0089510
12/06/15	Scheme Of Arrangement	8,000	GLENCORE PLC ORD USD0.01 (INTERIM CREST ENTITLEMEN			0089510
15/06/15	Purchase	1,000	GLAXOSMITHKLINE ORD GBP0.25	13,787		0089510
09/07/15	Purchase	15,000	INFINIS ENERGY PLC ORD GBP0.01	26,441		0089510
20/11/15	Issue of NP Rts	3,956	LONMIN ORD USD0.000001 SUB RIGHTS NIL PAID			0089510
11/12/15	Lapsed Rts	3,956	LONMIN ORD USD0.000001 SUB RIGHTS NIL PAID			0089510
18/12/15	Stock Consolidation - Out	86	LONMIN ORD USD0.000001		91	0089510
18/12/15	Stock Consolidation - In		LONMIN ORD USD0.0001	91		0089510
31/12/15	Scheme of Arrangement - Cash	15,000	INFINIS ENERGY PLC ORD GBP0.01		27,750	0089510
05/02/16	Conversion	544.29	BLACKROCK FUND MANAGERS LTD GOLD & GENERAL D ACC	7,585		0089510
05/02/16	Conversion	569.80	BLACKROCK FUND MANAGERS LTD BLACKROCK GOLD AND GEN		7,585	0089510
15/02/16	Scheme Of Arrangement	445	ROYAL DUTCH SHELL 'B'ORD EUR0.07	8,950		0089510
15/02/16	Scheme of Arrangement - Cash	1,000	BG GROUP ORD GBP0.10		3,830	0089510
15/02/16	Book cost adjustment	1,000	BG GROUP ORD GBP0.10	8,950		0089510

# Capital Gains Tax Report

For the period 06/04/2015 to 05/04/2016

Reference: 0089510

Date of Disposal	Disposal Quantity	Security, Matching Details	Proceeds £	Cost £	Indexation Allowance £	Net Loss £	Net Gain £
8/04/2015	4,650.00	SMITH(DS) ORD GBP0.10 s.104 Pool of 4,650	16,561.60	8,806.98			7,754.62
30/04/2015	3,500.00	ROYAL MAIL PLC ORD GBP0.01 s.104 Pool of 3,500	15,928.00	14,147.82			1,780.18
20/05/2015	1,486.00	VECTURA GROUP ORD GBP0.00025 s.104 Pool of 1,486	2,486.20	833.19			1,653.01
21/05/2015	2,514.00	VECTURA GROUP ORD GBP0.00025 s.104 Pool of 2,514	4,221.06	1,409.59			2,811.47
29/05/2015	22,500.00	CENTAMIN PLC ORD NPV (DI) s.104 Pool of 22,500	15,514.67	7,836.42			7,678.25



# Capital Gains Tax Report

For the period 06/04/2015 to 05/04/2016

Reference: 0089510

Date of Disposal	Disposal Quantity	Security, Matching Details	Proceeds £	Cost £	Indexation Allowance £	Net Loss £	Net Gain £
11/12/2015	3,956.00	LONMIN ORD USD0.000001 SUB RIGHTS NIL PAID s.104 Pool of 3,956	0.00	0.00			
31/12/2015	15,000.00	INFINIS ENERGY PLC ORD GBP0.01 s.104 Pool of 15,000	27,750.00	26,441.50			1,308.50
15/02/2016	1,000.00	BG GROUP ORD GBP0.10 s.104 Pool of 1,000	3,830.00	4,996.02		1,166.02	
<b>TOTALS</b>						<b>£1,166.02</b>	<b>£22,986.03</b>
<b>NET GAIN</b>							<b>£21,820.01</b>

Reference: 0089510

## Capital Gains Tax Summary

For the period 06/04/2015 to 05/04/2016

	Gain	Losses Utilised	B/F Loss	Net Gain
Annual Exemption Allowance:	£10,600			
Current Year Loss:	(£ 1,166)			
B/F Loss:	(£ 13,402)			
	£22,986	(£1,166)	(£11,220)	£10,600
Net Gain / Net Loss:	£10,600			
Potential Carried Forward Loss:	(£ 2,182)			

## CAPITAL GAINS TAX COMPUTATIONS

### SCOPE

In determining the gain/loss on a disposal of a share or security, the following factors are applied where relevant:

### IDENTIFICATION OF SECURITIES

For individuals, trustees and personal representatives, all shares of the same class in the same company will be treated as forming a single asset (a "share pool"), regardless of when they were originally acquired. The same day rules and bed and breakfasting (30 day) rules remain unchanged, and shares will be identified under these rules before they are identified with those in the share pool. The software incorporates these rules in accordance with the Taxation of Chargeable Gains Act (TCGA) 1992 and the Finance Act 2010.

### STOCK EVENTS

Reported stock events that have occurred on a holding and reported to us are taken into account in calculations.

### 1982 HOLDINGS

All assets held on 31 March 1982 will be deemed to have had a cost equivalent to their market value on that date.

### LOSSES

Where losses have been brought forward we have made the assumption that they have not been utilised against gains made following the disposal of assets held outside this account. If these losses have already been utilised, your overall position for previous tax years may need to be adjusted. If this is the case, please contact your broker so that we may update your CGT records.

### DISCLAIMER

The capital gains tax program produces computations for the normal disposal of shares and securities based on the TCGA 1992 and subsequent Finance Acts. However, as the legislation is so complex, not every eventuality can be covered. Whilst the information provided is made in the utmost good faith we cannot accept any responsibility for the completeness or accuracy of such information. We therefore strongly recommend that you seek the expert advice of your accountant in the preparation of your tax return.

### NOTES

- \* All corporate bonds that are listed outside of the UK or Ireland, are denominated in sterling and are non-convertible are assumed to be CGT exempt.
- \*\* All deeply discounted bonds are classified as fully exempt from capital gains tax.

Please note that if you have received a report for more than one account (or if you have made gains/losses elsewhere), you will need to re-calculate the net gain/loss. Each report produced is independent of any other reports, the net gain/ loss on all relevant accounts will need to be amalgamated to obtain an accurate reflection of the capital gains tax position, taking into account your annual exemption limit. You may wish to contact your tax advisor regarding this matter.