

**30 Day Bed and Breakfast Scenario Anlaysis**

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# Avar Ltd

## Sale of Shares

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Details	Ref	Value
<b>Initial Scenario</b>		
No of Shares held	<b>A</b>	10,000
Term held (years)	<b>B</b>	7
Purchase Price per Share	<b>C</b>	£1.00
<b>Total Purchase Price</b>	<b>D=A*C</b>	<b>£10,000</b>
Selling Price per Share	<b>E</b>	£2.10
<b>Total Selling Price</b>	<b>F=A*E</b>	<b>£21,000</b>
<b>Gain on Sale</b>	<b>G=F-D</b>	<b>£11,000</b>
Annual CGT Allowance 2019/20	<b>H</b>	£12,000

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## Repurchase of Shares within 30 Days

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Details	Ref	Scenario 1	Scenario 2	Scenario 3	
Proceeds of Previous Sale	E	£21,000	£21,000	£21,000	
Additional Investment					£9,000
New Price per Share	I	£2.05	£2.15	£2.05	£2.05
<b>Total Shares that can be bought</b>	<b>J=F/I</b>	<b>10,244</b>	<b>9,767</b>	<b>10,244</b>	<b>4,390</b>
<b>Gain / (Loss)</b>	<b>K=(J-A)*I</b>	<b>£500</b>	<b>(£500)</b>	<b>£500</b>	N/A
<b>Note:</b>		<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

### Notes

1: Once the gain or loss has been calculated and applied, any future sales of these shares will then relate back to the original purchase price of £1 a share

2: £21,000 will use the 30 day rule and the £9,000 (£30k-£21k) will be seen as a new share purchase.