Capital gains tax (CGT) schedule

2008

Australian Government
Australian Taxation Office

Use in conjunction with company, trust, fund income tax return or the Self managed superannuation fund annual return. For instructions on how to complete this schedule refer to the publication *Guide to capital gains tax*.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Do not use correction fluid or tape. Print one letter or number in each box.

34230608

Tax file number (TFN)

Taxpayer's name

Australian business number (ABN)

Signature as prescribed in tax return

Part A   Capital gains from CGT assets and CGT events

Non-active assets	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Shares and units (in unit trusts)	**A** .00	**B** .00	**C** .00
Forestry managed investment scheme interest	**Y** .00	**Z** .00	**A** .00
Real estate	**D** .00	**E** .00	**F** .00
Other CGT assets and any other CGT events	**G** .00	**H** .00	**I** .00
Collectables	**J** .00	**K** .00	**L** .00

Active assets

	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Shares and units (in unit trusts)	**M** .00	**N** .00	**O** .00
Forestry managed investment scheme interest	**B** .00	**C** .00	**D** .00
Real estate	**P** .00	**Q** .00	**R** .00
Other CGT assets and any other CGT events	**S** .00	**T** .00	**U** .00

Add amounts at **A** to **S** above and write the total at **V** below.

Add amounts at **B** to **T** above and write the total at **W** below.

Add amounts at **C** to **U** above and write the total at **X** below.

Total current year capital gains (CYCG)   **V** .00   **W** .00   **X** .00 **F**

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Part B Current year capital losses (CYCL) from CGT assets and CGT events – other than capital losses from collectables

Shares and units (in unit trusts) **A** ☐☐☐,☐☐☐,☐☐☐.00

Forestry managed investment scheme interest **T** ☐☐☐,☐☐☐,☐☐☐.00

Real estate **B** ☐☐☐,☐☐☐,☐☐☐.00

Other CGT assets and any other CGT events **C** ☐☐☐,☐☐☐,☐☐☐.00

Add amounts at **A** to **C** above and write the total at **D** below.

Total current year capital losses (CYCL) **D** ☐☐☐,☐☐☐,☐☐☐.00

Part D Applying capital losses against current year capital gains

	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Current year capital losses applied	**E** ☐☐☐,☐☐☐,☐☐☐.00	**F** ☐☐☐,☐☐☐,☐☐☐.00	**G** ☐☐☐,☐☐☐,☐☐☐.00
Prior year net capital losses applied	**I** ☐☐☐,☐☐☐,☐☐☐.00	**J** ☐☐☐,☐☐☐,☐☐☐.00	**K** ☐☐☐,☐☐☐,☐☐☐.00
Capital losses transferred in applied	**M** ☐☐☐,☐☐☐,☐☐☐.00	**N** ☐☐☐,☐☐☐,☐☐☐.00	**O** ☐☐☐,☐☐☐,☐☐☐.00

Add amounts at **E** to **M** above and write the total at **Q** below.

Add amounts at **F** to **N** above and write the total at **R** below.

Add amounts at **G** to **O** above and write the total at **S** below.

Total capital losses applied **Q** ☐☐☐,☐☐☐,☐☐☐.00   **R** ☐☐☐,☐☐☐,☐☐☐.00   **S** ☐☐☐,☐☐☐,☐☐☐.00

Current year capital losses applied	Prior year net capital losses applied	Capital losses transferred in applied
		Use **P** only for transfers from or to a foreign bank branch or permanent establishment of foreign financial entity.
Add amounts at **E**, **F** and **G** above and write the total at **H** below.	Add amounts at **I**, **J** and **K** above and write the total at **L** below.	Add amounts at **M**, **N** and **O** above and write the total at **P** below.

Total capital losses applied **H** ☐☐☐,☐☐☐,☐☐☐.00   **L** ☐☐☐,☐☐☐,☐☐☐.00   **P** ☐☐☐,☐☐☐,☐☐☐.00 **F**

Part E Current year capital gains (CYCG) after applying capital losses

	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Non-active assets	**A** ☐☐☐,☐☐☐,☐☐☐.00	**B** ☐☐☐,☐☐☐,☐☐☐.00	**C** ☐☐☐,☐☐☐,☐☐☐.00
Active assets	**D** ☐☐☐,☐☐☐,☐☐☐.00	**E** ☐☐☐,☐☐☐,☐☐☐.00	**F** ☐☐☐,☐☐☐,☐☐☐.00

Add amounts at **A** and **D** above and write the total at **G** below.

Add amounts at **B** and **E** above and write the total at **H** below.

Add amounts at **C** and **F** above and write the total at **I** below.

Totals – CYCG after applying capital losses **G** ☐☐☐,☐☐☐,☐☐☐.00   **H** ☐☐☐,☐☐☐,☐☐☐.00   **I** ☐☐☐,☐☐☐,☐☐☐.00

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Part F — Applying the CGT discount on capital gains

Capital gains – discount method

From non-active assets **J** [   ] .00

From active assets **K** [   ] .00

Part G — Applying the CGT concessions for small business

	Capital gains – indexation method	Capital gains – discount method	Other capital gains
Small business active asset reduction	**L** [ ] .00	**M** [ ] .00	**N** [ ] .00
Small business retirement exemption	**O** [ ] .00	**P** [ ] .00	**Q** [ ] .00
Small business rollover	**R** [ ] .00	**S** [ ] .00	**T** [ ] .00 **F**

Part H — Calculating net capital gain

Totals – CGT discount and small business concessions

Add amounts at **L** to **R** above and write the total at **A** below.

A [   ] .00

Deduct the amount at **A** above from the amount at **G** in part E on page 2 and write the result at **D** below.

D [   ] .00

Add amounts at **J** to **S** above and write the total at **B** below.

B [   ] .00

Deduct the amount at **B** above from the amount at **H** in part E on page 2 and write the result at **E** below.

E [   ] .00

Add amounts at **N** to **T** above and write the total at **C** below.

C [   ] .00

Deduct the amount at **C** above from the amount at **I** in part E on page 2 and write the result at **F** below.

F [   ] .00

Net capital gain (**D** + **E** + **F**) **G** [   ] .00 Transfer the amount at **G** to **A** on your tax return.

Part I — Unapplied net capital losses (UNCL) carried forward to later income years

UNCL from collectables **H** [   ] .00

UNCL from all other CGT assets and CGT events **I** [   ] .00

Add amounts at **H** and **I** and write the total at **V** on your tax return.

Part J — Small business 15-year exemption

Exempt capital gains **J** [   ] .00

CGT asset or CGT event code **K** [   ]   **F**

Part K — Scrip-for-scrip rollover for exchanging taxpayer

Rollover chosen? **A** Yes [   ] No [   ]
Print **X** in the appropriate box.

Original interests cost base **B** [   ] .00

Replacement interests market value **C** [   ] .00

Cash and other considerations **D** [   ] .00

Part L Scrip-for-scrip rollover for acquiring entity – *to be completed by companies and trusts only*

Acquiring entity **E** Yes ☐ No ☐ Print **X** in the appropriate box.

Number of original entities **F** ☐☐☐

Taxpayer TFN of original entity **G** ☐☐☐☐☐☐☐☐☐

Number of shares/units etc issued **H** ☐☐☐☐☐☐☐☐☐☐☐

Number of options/rights etc issued **I** ☐☐☐☐☐☐☐☐☐☐☐

Amount of other considerations **J** ☐☐,☐☐☐,☐☐☐,☐☐☐·00

First element of cost base of interests acquired **K** ☐☐,☐☐☐,☐☐☐,☐☐☐·00

Joint choice for rollover **L** Yes ☐ No ☐ Print **X** in the appropriate box

Cost base – significant common stakeholder interests acquired **M** ☐☐,☐☐☐,☐☐☐,☐☐☐·00

Part M Did you have an employee share scheme in place at any time during the year? – *to be completed by companies only*

N Yes ☐ No ☐ Print **X** in the appropriate box.

Part N Same majority underlying ownership and pre-CGT assets – Division 149 – *to be completed by companies only*

O Yes ☐ No ☐ Print **X** in the appropriate box.

F

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