



WAY Investment Services

The WAY Group Newsletter for Financial Advisers | October 2009

Comparison of CGT charges table...

Comparison of CGT charges with or without a claim for hold over relief				
	Disposal of whole trust fund by trustees	Disposal of part fund by trustees	Disposal of held over transfer by son	Disposal of held over transfer by daughter
Disposal	£325,000	£65,000	£130,000	£130,000
Realised Gain	£25,000	£5,000	£0	£0
Held Over Gain	£0	£0	£10,000	£10,000
Total Gain	£25,000	£5,000	£10,000	£10,000
Annual Exemption	£5,050	£5,050	£10,100	£10,100
Taxable Gain	£19,950	£0	£0	£0
CGT Due	£3,591	£0	£0	£0

Please Note: This newsletter commentary has been prepared for Financial Intermediary Clients and Professional Associates of WAY Investment Services Ltd and is not intended for and must not be distributed to Private Investors. This information is supplied to you in confidence and you may not pass it on to any other party without prior written consent. Past performance is not necessarily a guide to future returns and changes in rates of exchange between currencies may cause the value of investments to rise or fall. No representation or warranty is given (express or implied) as to the accuracy, completeness or correctness of the information nor the opinions, interpretations and conclusions contained in this commentary. The commentary does not constitute investment advice or a recommendation to purchase or sell any security. Neither the author nor WAY Investment Services Ltd accept any liability whatsoever for any loss or damage arising in any way from any use of or reliance placed on the commentary. WAY Investment Services Ltd is an Appointed Representative of WAY Fund Managers Ltd which is authorised and regulated by the Financial Services Authority.