Capital gains tax (CGT) schedule 2001

Use in conjunction with company, trust or fund income tax return.

Use *Capital gains tax schedule 2001 instructions* to complete this schedule. Do not use correction fluid or tape. Please print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box.

Tax file number (TFN)

Australian Business Number

Taxpayer name

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
Real estate	D .00	E .00	F .00
Other CGT assets and any other CGT events	G .00	H .00	I .00

Active assets

	Capital gains – indexation method	*Capital gains – discount method*	*Other capital gains*
Collectables	J .00	K .00	L .00
Shares and units (in unit trusts)	M .00	N .00	O .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**.   V .00

Add amounts at **B** to **T** above and write the total at **W**.   W .00

Add amounts at **C** to **U** above and write the total at **X**.   X .00

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

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

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**.

Total current year capital losses **D** ☐ , ☐☐☐ , ☐☐☐ .00

Part D Applying capital losses against current year capital gains

	Capital gains—indexation method	*Capital gains—discount method*	*Other capital gains*	*Total capital losses applied*
Current year capital losses applied	**E** ☐,☐☐☐,☐☐☐.00	**F** ☐,☐☐☐,☐☐☐.00	**G** ☐,☐☐☐,☐☐☐.00	**H** ☐,☐☐☐,☐☐☐.00
Prior year net capital losses applied	**I** ☐,☐☐☐,☐☐☐.00	**J** ☐,☐☐☐,☐☐☐.00	**K** ☐,☐☐☐,☐☐☐.00	**L** ☐,☐☐☐,☐☐☐.00
Capital losses transferred in applied	**M** ☐,☐☐☐,☐☐☐.00	**N** ☐,☐☐☐,☐☐☐.00	**O** ☐,☐☐☐,☐☐☐.00	**P** ☐,☐☐☐,☐☐☐.00
	Add amounts at **E** to **M** above and write the total at **Q**.	Add amounts at **F** to **N** above and write the total at **R**.	Add amounts at **G** to **O** above and write the total at **S**.	For companies required to lodge a losses schedule, the amount at **P** must equal the corresponding amount on their losses schedule. **F**
Total capital losses applied	**Q** ☐,☐☐☐,☐☐☐.00	**R** ☐,☐☐☐,☐☐☐.00	**S** ☐,☐☐☐,☐☐☐.00	

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

	Capital gains—indexation method	*Capital gains—discount method*	*Other capital gains*
Active assets	**D** ☐,☐☐☐,☐☐☐.00	**E** ☐,☐☐☐,☐☐☐.00	**F** ☐,☐☐☐,☐☐☐.00
Non-active assets	**A** ☐,☐☐☐,☐☐☐.00	**B** ☐,☐☐☐,☐☐☐.00	**C** ☐,☐☐☐,☐☐☐.00
	Add amounts at **A** and **D** above and write the total at **G**.	Add amounts at **B** and **E** above and write the total at **H**.	Add amounts at **C** and **F** above and write the total at **I**.
Totals—CYCG after applying capital losses	**G** ☐,☐☐☐,☐☐☐.00	**H** ☐,☐☐☐,☐☐☐.00	**I** ☐,☐☐☐,☐☐☐.00

Part F Applying the general CGT discount on capital gains

Capital gains—discount method

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

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

F

Part G Applying the small business concessions

Capital gains—indexation method

Small business active asset reduction **L** [, , .]

Small business retirement exemption **O** [, , .]

Small business roll-over **R** [, , .]

Capital gains—discount method

M [, , .]

P [, , .]

S [, , .]

Other capital gains

N [, , .]

Q [, , .]

T [, , .]

Part H Calculating net capital gain

Capital gains—indexation method

Add amounts at **L** to **R** above and write the total at **A**. **A** [, , .]

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

Capital gains—discount method

Add amounts at **J** to **S** above and write the total at **B**. **B** [, , .]

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

Other capital gains

Add amounts at **N** to **T** above and write the total at **C**. **C** [, , .]

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

Totals—General CGT discount and small business concessions

Net capital gain
D + E + F
G [, , .]

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** [, , .]

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

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 roll-over relief for exchanging taxpayer

Roll-over chosen? **A** [   ] Print **Y** for yes, or **N** for no.

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

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

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

Part L Scrip for scrip roll-over relief for acquiring entity—*to be completed by companies and trusts only*

Acquiring entity **E** [   ] Print **Y** for yes, or **N** for no.

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 roll-over **L** [   ] Print **Y** for yes, or **N** for no.

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 [   ] Print **Y** for yes, or **N** for no.

Part N Change in majority underlying ownership/pre-CGT assets—Division 149 applies?—*to be completed by companies only*

O [   ] Print **Y** for yes, or **N** for no.

Part O Cost base adjustments resulting from debt forgiveness—Division 139—*to be completed by companies only*

Interest in creditor **P** [   ] Print **Y** for yes, or **N** for no.

Total cost base reduction **Q** [   ] .00

Interest in debtor **R** [   ] Print **Y** for yes, or **N** for no.

Total cost base adjustment **S** [   ] .00

Part P Cost base adjustments resulting from loss transfers—Division 170-C—*to be completed by companies only*

CGT event for interest in transferor **T** [   ] Print **Y** for yes, or **N** for no.

Total cost base reduction **U** [   ] .00

CGT event for interest in transferee **V** [   ] Print **Y** for yes, or **N** for no.

Total cost base adjustment **W** [   ] .00 F