

Average Cost				
Date	Transaction	Quantity	Price	Cost
01/07/2007	Purchase	100	€ 50.00	€ 5,000.00
01/09/2011	Purchase	200	€ 75.00	€ 15,000.00
	Average cost	300	€ 66.67	€ 20,000.00
01/07/2015	Deemed Disposal	100	€ 65.00	€ 6,500.00
	Deemed Cost	100	€ 66.67	€ 6,666.67
	Deemed Loss			-€ 166.67
	Tax @ 41%			€ -
01/09/2019	Deemed Disposal	200	€ 80.00	€ 16,000.00
	Deemed Cost	200	€ 66.67	€ 13,334.00
	Deemed Gain			€ 2,666.00
	Tax @ 41%			€ 1,093.06
01/06/2020	Actual Disposal	300	€ 72.00	€ 21,600.00
	Cost	300	€ 66.67	€ 20,000.00
	Gain			€ 1,600.00
	Tax @ 41%			€ 656.00
	Credit for tax already paid			€ 1,093.06
	Tax refund			-€ 437.06
	Total tax paid			€ 656.00

First In, First Out				
Date	Transaction	Quantity	Price	Cost
01/07/2007	Purchase	100	€ 50.00	€ 5,000.00
01/09/2011	Purchase	200	€ 75.00	€ 15,000.00
	Total cost			€ 20,000.00
01/07/2015	Deemed Disposal	100	€ 65.00	€ 6,500.00
	Deemed Cost	100	€ 50.00	€ 5,000.00
	Deemed Gain			€ 1,500.00
	Tax @ 41%			€ 615.00
01/09/2019	Deemed Disposal	200	€ 80.00	€ 16,000.00
	Deemed Cost	200	€ 75.00	€ 15,000.00
	Deemed Gain			€ 1,000.00
	Tax @ 41%			€ 410.00
01/06/2020	Actual Disposal	300	€ 72.00	€ 21,600.00
	Total cost	300		€ 20,000.00
	Gain			€ 1,600.00
	Tax @ 41%			€ 656.00
	Credit for tax already paid			€ 1,025.00
	Tax refund			-€ 369.00
	Total tax paid			€ 656.00