

# AlphaTax

## Tax documents United Kingdom 2017/2018



2017 GBP

## **Sample Tax Statement**

For informational purposes only.

The calculated tax values are largely based on fictitious test cases and therefore not always correspond with actual market prices / rates of the financial instruments listed in this statement.

This statement serves primarily as an example for the standard reporting template for the country module 'Great Britain'.

## **Musterreport für das Steuer-Reporting**

Dient nur zu informativen Zwecken.

Teilweise handelt es sich hierbei um fiktive Testfälle, die nicht immer den marktüblichen Preisen/Kursen entsprechen.

Dieser Musterreport dient als optische Vorlage.

## **Rapport modèle pour la déclaration fiscale**

Sert uniquement à titre indicatif.

Il s'agit partiellement de cas fictifs, qui ne correspondent pas nécessairement aux prix/cours en vigueur sur le marché.

Ce rapport modèle sert de présentation optique.

**Income credited in the period from 6 April 2017 to 5 April 2018 (all amounts in GBP)**

## UK income:

Type of Income	Tax form*	Box in Tax form*	Amount***
<i>Interest and dividends from UK banks and building societies</i>			
Taxed UK interest	SA100	1 on page TR3	£ 0.00
Untaxed UK interest	SA100	2 on page TR3	£ 0.00
Dividends from UK companies	SA100	4 on page TR3	£ 57.95
Other dividends	SA100	5 on page TR3	£ 117.88
<i>Other UK Income (not included on supplementary pages)</i>			
Other taxable income	SA100	17 on page TR3	£ 100.00
Any tax taken off box 17	SA100	19 on page TR3	£ 0.00
<i>Other UK income: Interest from gilt-edged and other UK securities, DDS</i>			
Gilt etc interest after tax taken off	SA101	1 on page Ai1	£
Tax taken off	SA101	2 on page Ai1	£
Gross amount before tax	SA101	3 on page Ai1	£ 3'600.00
<i>Stock dividends, bonus issues of securities and redeemable shares</i>			
Stock dividends	SA101	12 on page Ai1	£ 2'922.79

## Foreign income\*\*:

Type of Income	Tax form*	Box in Tax form*	Amount***
<i>Foreign Interest and other income</i>			
Interest and other income from overseas savings (gross amount)	SA106	B on page F2	£ 31'007.47
Foreign tax taken off or paid	SA106	C on page F2	£ 0.00
<i>Foreign Dividends</i>			
Dividends from foreign companies (gross amount)	SA106	B on page F2	£ 9'499.37
Foreign tax taken off or paid	SA106	C on page F2	£ 829.14
<i>Other overseas income and gains</i>			
Gains on disposals of holdings in offshore funds	SA106	41 on page F6	£ 35'168.43

**Notes:**

\* TR, Ai or F - number of respective pages; SA100 - Individual Tax Return form, SA101 and SA106 - Supplementary pages to SA100.

\*\* Income from foreign securities (dividends, interest or other income) has been referenced to the foreign pages SA106.

\*\*\* Equalisation is a repayment of capital and should not be included in a tax return for income tax purposes.

**Proceeds credited in the period from 6 April 2017 to 5 April 2018 (all amounts in GBP)**

Listed shares and securities	Amount	Box in Tax Return*
Number of disposals	£ 23.00	23 on CG2 SA108
Disposal proceeds	£ 977'044.03	24 on CG2 SA108
Allowable costs (including purchase price)	£ -819'873.98	25 on CG2 SA108
Gains in the year, before losses	£ 168'558.59	26 on CG2 SA108
Losses in the year	£ -11'388.54	27 on CG2 SA108

Unlisted shares and securities	Amount	Box in Tax Return*
Number of disposals	£ 13.00	31 on CG2 SA108
Disposal proceeds	£ 1'348'301.45	32 on CG2 SA108
Allowable costs (including purchase price)	£ -1'138'324.03	33 on CG2 SA108
Gains in the year, before losses	£ 211'019.65	34 on CG2 SA108
Losses in the year	£ -1'042.23	35 on CG2 SA108

Other property, assets and gains	Amount	Box in Tax Return*
Number of disposals	£ 1.00	14 on CG1 SA108
Disposal proceeds	£ 20'790.00	15 on CG1 SA108
Allowable costs (including purchase price)	£ -19'100.00	16 on CG1 SA108
Gains in the year, before losses	£ 1'690.00	17 on CG1 SA108
Losses in the year	£ 0.00	19 on CG1 SA108

**Notes:**

\* CG - number of respective pages; SA108 - Supplemental Capital Gains pages to the Individual Tax Return form SA100.

**Income from overseas sources**

If you have income from overseas savings, foreign dividends, overseas pensions or benefits, or income, dividends received by an overseas trust, company or other person abroad, fill in the columns on these two pages. Use a separate row for each source of income or country. Please refer to the **Foreign brief notes** to find the country or territory codes that you require. If there are not enough rows, attach a schedule giving the same information as below. **All entries should be in sterling.**

A Country or territory code	B Amount of income arising or received before any tax taken off	C Foreign tax taken off or paid	D Special Withholding Tax and any UK tax taken off
<b>Interest and other income from overseas savings</b>			
ARG	£ 114.13	£ 0.00	£ 0.00
AUT	£ 1'312.42	£ 0.00	£ 0.00
DEU	£ 780.88	£ 0.00	£ 0.00
LIE	£ 975.78	£ 0.00	£ 0.00
LUX	£ 298.66	£ 0.00	£ 0.00
NLD	£ 17'534.19	£ 0.00	£ 0.00
USA	£ 68.34	£ 0.00	£ 0.00
ZAF	£ 9'923.07	£ 0.00	£ 0.00

**Income from overseas sources**

If you have income from overseas savings, foreign dividends, overseas pensions or benefits, or income, dividends received by an overseas trust, company or other person abroad, fill in the columns on these two pages. Use a separate row for each source of income or country. Please refer to the **Foreign brief notes** to find the country or territory codes that you require. If there are not enough rows, attach a schedule giving the same information as below. **All entries should be in sterling.**

A Country or territory code	B Amount of income arising or received before any tax taken off	C Foreign tax taken off or paid	D Special Withholding Tax and any UK tax taken off
<b>Dividends from foreign companies</b>			
CHE	£ 1'775.50	£ 266.32	£ 0.00
DEU	£ 6'084.45	£ 512.10	£ 0.00
FRA	£ 328.08	£ 49.21	£ 0.00
IRL	£ 1'301.30	£ 0.00	£ 0.00
USA	£ 10.05	£ 1.51	£ 0.00

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP****Name:****Currency:** Euro **Sort of security:** Sight deposit**Country:** Luxembourg**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2018/03/31	2018/03/31	EUR	1.14299	0.000	56.87	SA106(F2)B

**Name:****Currency:** US Dollar **Sort of security:** Time deposit**Country:** Luxembourg**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2018/03/31	2018/03/31	USD	1.24723	0.000	160.36	SA106(F2)B

**Name:** Deutsche Post N**ISIN:** DE0005552004**Sort of security:** Share **Country:** Germany**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/04	2017/05/04	EUR	1.17973	300.000	267.01	SA106(F2)B
Net income	2017/05/04	2017/05/04	EUR	1.17973	300.000	267.01	

**Name:** Deutsche Post N**ISIN:** DE0005552004**Sort of security:** Share **Country:** Germany**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/10/09	2014/10/07	EUR	1.26984	300.000	19.19138	5'757.41	
Purchase fees							52.61	
Position and average price			EUR	1.26984	300.000	19.19138		
Average purchase fees per unit						0.17535		
Average purchase cost			EUR	1.26984	-300.000	19.19138	-5'757.41	
Average purchase fees					-300.000	0.17535	-52.61	
Sale	2017/06/06	2017/06/06	EUR	1.14639	-300.000	28.02118	8'406.36	
Sale fees							-61.93	
Gain / Loss (taxable capital gain)	2017/06/06	2017/06/06					2'534.40	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Allianz N  
**ISIN:** DE0008404005  
**Sort of security:** Share **Country:** Germany

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/04	2017/05/04	EUR	1.17973	500.000	3'221.07	SA106(F2)B
Net income	2017/05/04	2017/05/04	EUR	1.17973	500.000	2'371.51	
Paid withholding tax	2017/05/04	2017/05/04	EUR	1.17973	500.000	849.56	
Creditable withholding tax	2017/05/04	2017/05/04	EUR	1.17973	500.000	483.16	SA106(F2)C
Refundable withholding tax	2017/05/04	2017/05/04	EUR	1.17973	500.000	366.40	

**Name:** Allianz N  
**ISIN:** DE0008404005  
**Sort of security:** Share **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2006/12/31	2006/12/31	EUR	1.48920	298.000	103.92134	30'968.56	
Position and average price			EUR	1.48920	298.000	103.92134		
Purchase	2008/02/06	2008/02/06	EUR	1.33869	102.000	85.78548	8'750.12	
Purchase fees							74.70	
Position and average price			EUR	1.45082	400.000	99.29670		
Average purchase fees per unit						0.18675		
Purchase	2009/09/04	2009/09/04	EUR	1.14679	100.000	66.76904	6'676.90	
Purchase fees							36.73	
Position and average price			EUR	1.39002	500.000	92.79116		
Average purchase fees per unit						0.22286		
Average purchase cost			EUR	1.39002	-259.000	92.79116	-24'032.91	
Average purchase fees					-259.000	0.22286	-57.72	
Sale	2017/04/19	2017/04/19	EUR	1.19861	-259.000	141.03842	36'528.95	
Sale fees							-383.55	
Gain / Loss (taxable capital gain)	2017/04/19	2017/04/19					12'054.77	SA108



**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** BASF N  
**ISIN:** DE000BASF111  
**Sort of security:** Share **Country:** Germany

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/17	2017/05/17	EUR	1.16625	75.000	192.93	SA106(F2)B
Net income	2017/05/17	2017/05/17	EUR	1.16625	75.000	142.05	
Paid withholding tax	2017/05/17	2017/05/17	EUR	1.16625	75.000	50.88	
Creditable withholding tax	2017/05/17	2017/05/17	EUR	1.16625	75.000	28.94	SA106(F2)C
Refundable withholding tax	2017/05/17	2017/05/17	EUR	1.16625	75.000	21.94	
Compensation payments from securities lending	2017/05/17	2017/05/17	EUR	1.16625	1'225.000	2'320.02	SA106(F2)B
Compensation payments from securities lending	2017/07/01	2017/07/17	EUR	1.13723	1'225.000	83.42	SA106(F2)B

**Name:** BASF N  
**ISIN:** DE000BASF111  
**Sort of security:** Share **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2016/06/22	2016/06/22	EUR	1.30220	1'300.000	53.75510	69'881.63	
Purchase fees							345.57	
Position and average price			EUR	1.30220	1'300.000	53.75510		
Average purchase fees per unit						0.26582		
Average purchase cost			EUR	1.30220	-1'300.000	53.75510	-69'881.63	
Average purchase fees					-1'300.000	0.26582	-345.57	
Sale	2017/08/29	2017/08/29	EUR	1.07567	-1'300.000	76.23130	99'100.69	
Sale fees							-474.12	
Gain / Loss (taxable capital gain)	2017/08/29	2017/08/29					28'399.37	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** BNP Paribas P-A  
**ISIN:** FR0000131104  
**Sort of security:** Share **Country:** France

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/30	2017/05/30	EUR	1.15217	140.000	328.08	SA106(F2)B
Net income	2017/05/30	2017/05/30	EUR	1.15217	140.000	254.04	
Paid withholding tax	2017/05/30	2017/05/30	EUR	1.15217	140.000	74.03	
Creditable withholding tax	2017/05/30	2017/05/30	EUR	1.15217	140.000	49.21	SA106(F2)C
Refundable withholding tax	2017/05/30	2017/05/30	EUR	1.15217	140.000	24.82	

**Name:** BNP Paribas P-A  
**ISIN:** FR0000131104  
**Sort of security:** Share **Country:** France

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/05/08	2014/05/08	EUR	1.21462	114.000	43.59800	4'970.17	
Purchase fees							23.95	
Position and average price			EUR	1.21462	114.000	43.59800		
Average purchase fees per unit						0.21009		
Purchase	2015/04/29	2015/04/29	EUR	1.39645	26.000	42.25376	1'098.60	
Purchase fees							10.71	
Position and average price			EUR	1.24839	140.000	43.34835		
Average purchase fees per unit						0.24759		
Average purchase cost			EUR	1.24839	-120.000	43.34835	-5'201.80	
Average purchase fees					-120.000	0.24759	-29.71	
Sale	2017/06/07	2017/06/07	EUR	1.15064	-120.000	40.27606	4'833.13	
Sale fees							-12.17	
Gain / Loss (taxable capital gain)	2017/06/07	2017/06/07					-410.55	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Renault  
**ISIN:** FR0000131906  
**Sort of security:** Share **Country:** France

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Conversion	2017/08/18	2017/08/18			646.000	0.00000		
Position and average price					646.000	66.45140		
Average purchase cost			EUR	1.24628	-646.000	66.45140	-42'927.60	
Sale	2017/09/14	2017/09/14	EUR	1.12204	-646.000	70.25120	45'382.28	
Sale fees							-311.93	
Gain / Loss (taxable capital gain)	2017/09/14	2017/09/14					2'142.75	SA108

**Name:** Glencore Rg  
**ISIN:** JE00B4T3BW64  
**Sort of security:** Share **Country:** Jersey

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Merger	2013/05/02	2013/05/02			464.000	0.00000		
Position and average price					464.000	4.54058		
Average purchase fees per unit						0.06901		
Average purchase cost			GBP	1.00000	-464.000	4.54058	-2'106.83	
Average purchase fees					-464.000	0.06901	-32.02	
Sale	2017/08/03	2017/08/03	GBP	1.00000	-464.000	3.66379	1'700.00	
Sale fees							-12.62	
Gain / Loss (taxable capital gain)	2017/08/03	2017/08/03					-451.47	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Royal Dutch Shell-A  
**ISIN:** GB00B03MLX29  
**Sort of security:** Share **Country:** Netherlands

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Unclassified Income	2017/06/26	2017/06/29	EUR	1.13856	0.000	6.55	

Based on the data, the capital gain or loss might not be calculated nor classified without any doubts.

Stock dividend	2017/06/26	2017/06/29	USD	1.26711	299.000	0.00	SA106(F2)B
Net income	2017/06/26	2017/06/29	USD	1.26711	299.000	0.00	

**Name:** Royal Dutch Shell-A  
**ISIN:** GB00B03MLX29  
**Sort of security:** Share **Country:** Netherlands

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2016/03/29	2016/03/31	EUR	1.27470	16'276.000	17.04719	277'459.98	
Position and average price			EUR	1.27470	16'276.000	17.04719		
Stock dividend	2016/06/27	2016/06/30			311.000	0.00000		
Position and average price					16'587.000	16.72756		
Stock dividend	2016/09/19	2016/09/26			311.000	0.00000		
Position and average price					16'898.000	16.41969		
Stock dividend	2016/12/16	2016/12/16			321.000	0.00000		
Position and average price					17'219.000	16.11359		
Stock dividend	2017/03/27	2017/03/30			310.000	0.00000		
Position and average price					17'529.000	15.82863		
Stock dividend	2017/06/26	2017/06/29			299.000	0.00000		
Position and average price					17'828.000	15.56316		
Average purchase cost			EUR	1.27193	-17'828.000	15.56316	-277'459.98	
Sale	2017/06/29	2017/06/29	EUR	1.13649	-17'828.000	20.82283	371'229.48	
Gain / Loss (taxable capital gain)	2017/06/29	2017/06/29					93'769.49	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Comet Hldg N  
**ISIN:** CH0003825756  
**Sort of security:** Share **Country:** Switzerland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Return of Capital	2017/04/24	2017/04/24	CHF	1.27561	60.000	564.44	

The return of capital is included in the calculation of disposal proceeds.

**Name:** Comet Hldg N  
**ISIN:** CH0003825756  
**Sort of security:** Share **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/01/21	2014/01/16	CHF	1.49897	60.000	304.50087	18'270.05	
Purchase fees							222.25	
Position and average price			CHF	1.49897	60.000	304.50087		
Average purchase fees per unit						3.70421		
Return of capital	2017/04/24	2017/04/24	CHF	1.27561	60.000	9.40726	-564.44	
Position and average price			CHF	1.49897	60.000	295.09361		
Average purchase cost			CHF	1.49897	-60.000	295.09361	-17'705.62	
Average purchase fees					-60.000	3.70421	-222.25	
Sale	2017/04/25	2017/04/25	CHF	1.27873	-60.000	578.57396	34'714.44	
Sale fees							-469.22	
Gain / Loss (taxable capital gain)	2017/04/25	2017/04/25					16'317.35	SA108

**Name:** Syngenta N  
**ISIN:** CH0011037469  
**Sort of security:** Share **Country:** Switzerland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/16	2017/05/16	CHF	1.27424	50.000	196.20	SA106(F2)B
Net income	2017/05/16	2017/05/16	CHF	1.27424	50.000	127.53	
Paid withholding tax	2017/05/16	2017/05/16	CHF	1.27424	50.000	68.67	
Creditable withholding tax	2017/05/16	2017/05/16	CHF	1.27424	50.000	29.43	SA106(F2)C
Refundable withholding tax	2017/05/16	2017/05/16	CHF	1.27424	50.000	39.24	

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Syngenta N  
**ISIN:** CH0011037469  
**Sort of security:** Share **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Receipt of securities	2008/12/31	2008/12/31			50.000	0.00000		
Position and average price					50.000	0.00000		
Modification	2017/05/24	2017/05/24			-50.000	0.00000		
Position and average price					0.000	0.00000		
The event is neutral, the original data is carried over to the converted units.								

**Name:** CS Group N  
**ISIN:** CH0012138530  
**Sort of security:** Share **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2016/08/24	2016/08/24	CHF	1.27858	3'800.000	9.24465	35'129.66	
Position and average price			CHF	1.27858	3'800.000	9.24465		
Conversion of issuing right	2017/06/08	2017/06/08			690.000	8.63285		
Position and average price					4'490.000	9.15063		
Average purchase cost			CHF	1.27435	-4'490.000	9.15063	-41'086.33	
Sale	2017/06/08	2017/06/08	CHF	1.25104	-4'490.000	10.37893	46'601.40	
Gain / Loss (taxable capital gain)	2017/06/08	2017/06/08					5'515.08	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Adecco Group N  
**ISIN:** CH0012138605  
**Sort of security:** Share **Country:** Switzerland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/03	2017/05/03	CHF	1.28044	500.000	585.74	SA106(F2)B
Net income	2017/05/03	2017/05/03	CHF	1.28044	500.000	380.73	
Paid withholding tax	2017/05/03	2017/05/03	CHF	1.28044	500.000	205.01	
Creditable withholding tax	2017/05/03	2017/05/03	CHF	1.28044	500.000	87.86	SA106(F2)C
Refundable withholding tax	2017/05/03	2017/05/03	CHF	1.28044	500.000	117.15	
Return of Capital	2017/07/24	2017/07/24	CHF	1.23276	500.000	365.03	

The return of capital is included in the calculation of disposal proceeds.

**Name:** Vifor Pharma N  
**ISIN:** CH0015536466  
**Sort of security:** Share **Country:** Switzerland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/18	2017/05/18	CHF	1.27534	60.000	940.92	SA106(F2)B
Net income	2017/05/18	2017/05/18	CHF	1.27534	60.000	611.60	
Paid withholding tax	2017/05/18	2017/05/18	CHF	1.27534	60.000	329.32	
Creditable withholding tax	2017/05/18	2017/05/18	CHF	1.27534	60.000	141.14	SA106(F2)C
Refundable withholding tax	2017/05/18	2017/05/18	CHF	1.27534	60.000	188.18	

**Name:** Syngenta N 2L  
**ISIN:** CH0316312880  
**Sort of security:** Share **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Modification	2017/05/24	2017/05/24			50.000	0.00000		
Position and average price					50.000	0.00000		
Sale	2017/06/07	2017/06/07	USD	1.29591	-50.000	358.82104	17'941.05	

Based on the data, the capital gain or loss might not be calculated nor classified without any doubts.

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** GlaxoSmithKline Rg  
**ISIN:** GB0009252882  
**Sort of security:** Share **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/05/12	2017/05/12	GBP	1.00000	305.000	57.95	
Net income	2017/05/12	2017/05/12	GBP	1.00000	305.000	57.95	SA100(TR3)4

**Name:** GlaxoSmithKline Rg  
**ISIN:** GB0009252882  
**Sort of security:** Share **Country:** United Kingdom

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Conversion	2014/10/27	2014/10/20			305.000	0.00000		
Position and average price					305.000	16.39344		
Average purchase cost			GBP	1.00000	-305.000	16.39344	-5'000.00	
Sale	2017/06/01	2017/06/01	GBP	1.00000	-305.000	17.48000	5'331.40	
Gain / Loss (taxable capital gain)	2017/06/01	2017/06/01					331.40	SA108

**Name:** Reckitt Benck Gr Rg  
**ISIN:** GB00B24CGK77  
**Sort of security:** Share **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Stock dividend	2017/05/31	2017/06/06	GBP	1.00000	21.000	1'710.00	
Net income	2017/05/31	2017/06/06	GBP	1.00000	21.000	1'710.00	SA101(Ai1)12
Stock dividend	2017/10/04	2017/10/05	GBP	1.00000	18.000	1'212.79	
Net income	2017/10/04	2017/10/05	GBP	1.00000	18.000	1'212.79	SA101(Ai1)12
Fees	2017/10/04	2017/10/05	GBP	1.00000	18.000	1.82	



**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Reckitt Benck Gr Rg  
**ISIN:** GB00B24CGK77  
**Sort of security:** Share **Country:** United Kingdom

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2016/09/29	2016/09/27	GBP	1.00000	1'250.000	72.56000	90'700.00	
Position and average price			GBP	1.00000	1'250.000	72.56000		
Stock dividend	2016/10/05	2016/10/06			6.000	121.25000		
Position and average price					1'256.000	72.79260		
Purchase	2017/01/20	2017/01/18	GBP	1.00000	544.000	68.55770	37'295.39	
Position and average price			GBP	1.00000	1'800.000	71.51272		
Stock dividend	2017/05/31	2017/06/06			21.000	81.42857		
Position and average price					1'821.000	71.62707		
Stock dividend	2017/10/04	2017/10/05			18.000	67.37700		
Position and average price					1'839.000	71.58547		
Average purchase fees per unit						0.00099		
Average purchase cost			GBP	1.00000	-1'839.000	71.58547	-131'645.68	
Average purchase fees					-1'839.000	0.00099	-1.82	
Sale	2017/10/30	2017/10/26	GBP	1.00000	-1'839.000	65.89070	121'173.00	
Gain / Loss (taxable capital gain)	2017/10/30	2017/10/26					-10'474.49	SA108

**Name:** DXC Technology Rg  
**ISIN:** US23355L1061  
**Sort of security:** Share **Country:** United States

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Spin-off	2017/04/03	2017/04/04			17.000	17.28671		
Position and average price					17.000	17.28671		
Average purchase cost			USD	1.53999	-17.000	17.28671	-293.87	
Sale	2017/04/24	2017/04/20	EUR	1.17883	-17.000	58.76623	999.03	
Sale fees							-80.84	
Gain / Loss (taxable capital gain)	2017/04/24	2017/04/20					624.31	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** HP Enterprise Rg  
**ISIN:** US42824C1099  
**Sort of security:** Share **Country:** United States

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Dividend	2017/07/05	2017/06/12	USD	1.29384	200.000	10.05	SA106(F2)B
Net income	2017/07/05	2017/06/12	USD	1.29384	200.000	8.54	
Paid withholding tax	2017/07/05	2017/06/12	USD	1.29384	200.000	1.51	
Creditable withholding tax	2017/07/05	2017/06/12	USD	1.29384	200.000	1.51	SA106(F2)C

**Name:** HP Enterprise Rg  
**ISIN:** US42824C1099  
**Sort of security:** Share **Country:** United States

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2015/11/02	2015/11/02	USD	1.54718	150.000	5.44215	816.32	
Purchase fees							9.70	
Position and average price			USD	1.54718	150.000	5.44215		
Average purchase fees per unit						0.06463		
Purchase	2015/11/12	2015/11/12	USD	1.51840	50.000	5.54530	277.26	
Purchase fees							3.29	
Position and average price			USD	1.53999	200.000	5.46794		
Average purchase fees per unit						0.06494		
Correction spin-off	2017/04/03	2017/04/04	USD		200.000	1.46937	-293.87	
Position and average price			USD		200.000	3.99857		
Average purchase cost			USD	1.53999	-200.000	3.99857	-799.71	
Average purchase fees					-200.000	0.06494	-12.99	
Sale	2017/11/09	2017/11/06	USD	1.30764	-200.000	10.42336	2'084.67	
Sale fees							-28.72	
Gain / Loss (taxable capital gain)	2017/11/09	2017/11/06					1'243.25	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** CS Gro Bzr 07.06.17  
**ISIN:** CH0366349311  
**Sort of security:** Subscription right **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Issue of subscription rights	2017/05/26	2017/05/23			3'800.000	0.00000		
Position and average price					3'800.000	0.00000		
Average purchase cost			CHF	0.00000	-5.000	0.00000	0.00	
Sale	2017/06/02	2017/06/02	CHF	1.24529	-5.000	0.37742	1.89	
Gain / Loss (taxable capital gain)	2017/06/02	2017/06/02					1.89	SA108
Issue of subscription rights	2017/05/26	2017/05/23			3'800.000	0.00000		
Position and average price					3'800.000	0.00000		
Sale	2017/06/02	2017/06/02	CHF	1.24529	-5.000	0.37742	1.89	
Position and average price				0.00000	3'795.000	0.00000		
Conversion of issuing right	2017/06/08	2017/06/08			-3'795.000	1.56961		
Position and average price					0.000	0.00000		
The event is neutral, the original data is carried over to the converted units.								

**Name:** 2.000% 2 Daimler 17 EMTN  
**ISIN:** DE000A1MA9V5 **non deeply discounted security**  
**Sort of security:** Bond **Country:** Germany

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/05/05	2017/05/05	EUR	1.18050	50'000.000	847.10	
Accrued interest paid					50'000.000	-66.22	
Net income	2017/05/05	2017/05/05	EUR	1.18050	50'000.000	780.88	
Total	2017/05/05	2017/05/05	EUR	1.18050	50'000.000	780.88	SA106(F2)B

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** 2.000% 2 Daimler 17 EMTN  
**ISIN:** DE000A1MA9V5 non deeply discounted security  
**Sort of security:** Bond **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2012/03/29	2012/03/29	EUR	1.19646	50'000.000	0.99730	41'677.17	
Purchase fees							208.39	
Position and average price			EUR	1.19646	50'000.000	0.99730		
Average purchase fees per unit						0.00417		
Average purchase cost			EUR	1.19646	-50'000.000	0.99730	-41'677.17	
Average purchase fees					-50'000.000	0.00417	-208.39	
Redemption	2017/05/05	2017/05/05	EUR	1.18050	-50'000.000	1.00000	42'355.00	
Gain / Loss (taxable capital gain)	2017/05/05	2017/05/05					469.44	SA108

**Name:** 8.500% 8.5 Prov 17 Reg-S  
**ISIN:** XS0234088994 non deeply discounted security  
**Sort of security:** Bond **Country:** Argentina

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/04/20	2017/04/15	EUR	1.19161	32'000.000	114.13	
Net income	2017/04/20	2017/04/15	EUR	1.19161	32'000.000	114.13	
Total	2017/04/20	2017/04/15	EUR	1.19161	32'000.000	114.13	SA106(F2)B

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** 8.500% 8.5 Prov 17 Reg-S  
**ISIN:** XS0234088994 non deeply discounted security  
**Sort of security:** Bond **Country:** Argentina

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/07/28	2014/07/28	EUR	1.26494	18'000.000	1.06250	15'119.27	
Position and average price			EUR	1.26494	18'000.000	1.06250		
Purchase	2014/09/22	2014/09/22	EUR	1.27129	14'000.000	1.06179	11'692.81	
Position and average price			EUR	1.26771	32'000.000	1.06219		
Average purchase cost			EUR	1.26771	-32'000.000	1.06219	-26'812.08	
Redemption	2017/04/20	2017/04/18	EUR	1.19161	-32'000.000	1.00000	26'854.40	
Gain / Loss (taxable capital gain)	2017/04/20	2017/04/18					42.32	SA108

**Name:** 4.000% 4 Wienerberg 20  
**ISIN:** AT0000A100E2 non deeply discounted security  
**Sort of security:** Bond **Country:** Austria

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/04/18	2017/04/18	EUR	1.18519	35'000.000	1'181.25	
Accrued interest paid					35'000.000	-25.25	
Net income	2017/04/18	2017/04/18	EUR	1.18519	35'000.000	1'156.00	
Total	2017/04/18	2017/04/18	EUR	1.18519	35'000.000	1'156.00	SA106(F2)B
Accrued interest received	2017/06/02	2017/06/02	EUR	1.14590	20'000.000	156.41	
Net income	2017/06/02	2017/06/02	EUR	1.14590	20'000.000	156.41	
Total	2017/06/02	2017/06/02	EUR	1.14590	20'000.000	156.41	SA106(F2)B

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** 4.000% 4 Wienerberg 20  
**ISIN:** AT0000A100E2 non deeply discounted security  
**Sort of security:** Bond **Country:** Austria

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/04/25	2014/04/22	EUR	1.21529	35'000.000	1.05812	30'473.59	
Purchase fees							78.22	
Position and average price			EUR	1.21529	35'000.000	1.05812		
Average purchase fees per unit						0.00223		
Average purchase cost			EUR	1.21529	-20'000.000	1.05812	-17'413.48	
Average purchase fees					-20'000.000	0.00223	-44.70	
Sale	2017/06/02	2017/06/02	EUR	1.14590	-20'000.000	1.00000	17'453.60	
Sale fees							-13.93	
Gain / Loss (taxable capital gain)	2017/06/02	2017/06/02					-18.51	SA108

**Name:** 4.750% 4.75 ABL19 1-S EMTN  
**ISIN:** CH0310140543 non deeply discounted security  
**Sort of security:** Bond **Country:** South Africa

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/07/22	2017/07/22	CHF	1.21192	12'000.000	9'831.52	
Accrued interest paid					12'000.000	-321.02	
Net income	2017/07/22	2017/07/22	CHF	1.21192	12'000.000	9'510.50	
Total	2017/07/22	2017/07/22	CHF	1.21192	12'000.000	9'510.50	SA106(F2)B
Fees	2017/07/22	2017/07/22	CHF	1.21192	12'000.000	78.39	
Accrued interest received	2017/07/23	2017/07/23	CHF	1.21192	12'000.000	412.57	
Net income	2017/07/23	2017/07/23	CHF	1.21192	12'000.000	412.57	
Total	2017/07/23	2017/07/23	CHF	1.21192	12'000.000	412.57	SA106(F2)B

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** 4.750% 4.75 ABL19 1-S EMTN  
**ISIN:** CH0310140543 **non deeply discounted security**  
**Sort of security:** Bond **Country:** South Africa

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Modification	2016/04/04	2016/04/04			-15'000.000	0.00000		
Position and average price					0.000	1.00450		
Average purchase fees per unit						0.00586		
Modification	2016/04/04	2016/04/04			12'000.000	0.00000		
Position and average price					12'000.000	1.25563		
Average purchase fees per unit						0.00732		
Average purchase cost			CHF	1.40568	-12'000.000	1.25563	-10'718.99	
Average purchase fees					-12'000.000	0.00732	-87.86	
Sale	2017/07/23	2017/07/23	CHF	1.21192	-12'000.000	1.26667	12'542.10	
Sale fees							-101.90	
Gain / Loss (taxable capital gain)	2017/07/23	2017/07/23					1'633.35	SA108

**Name:** 2.500% 2.5 DB 19 Nts A 473  
**ISIN:** US25152RVS92 **non deeply discounted security**  
**Sort of security:** Bond **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2018/02/13	2018/02/13	GBP	1.00000	100'000.000	1'250.00	
Net income	2018/02/13	2018/02/13	GBP	1.00000	100'000.000	1'250.00	
Total	2018/02/13	2018/02/13	GBP	1.00000	100'000.000	1'250.00	SA101(Ai1)3

**Name:** DZ BK Funding FRN  
**ISIN:** DE0009078337 **non deeply discounted security**  
**Sort of security:** Bond **Country:** United States

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/05/11	2017/05/11	EUR	1.18364	40'000.000	177.42	
Accrued interest paid					40'000.000	-109.08	
Net income	2017/05/11	2017/05/11	EUR	1.18364	40'000.000	68.34	
Total	2017/05/11	2017/05/11	EUR	1.18364	40'000.000	68.34	SA106(F2)B

**Detailed list of income and  
 Capital gain / loss 2017/2018**

**Currency of valuation: GBP**

**Name:** DZ BK Funding FRN  
**ISIN:** DE0009078337 **non deeply discounted security**  
**Sort of security:** Bond **Country:** United States

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/11/24	2014/11/24	EUR	1.26326	10'000.000	0.95250	7'539.99	
Purchase fees							27.71	
Position and average price			EUR	1.26326	10'000.000	0.95250		
Average purchase fees per unit						0.00277		
Purchase	2017/01/13	2017/01/11	EUR	1.14223	30'000.000	1.01000	26'527.04	
Purchase fees							195.27	
Position and average price			EUR	1.16902	40'000.000	0.99563		
Average purchase fees per unit						0.00557		
Average purchase cost			EUR	1.16902	-40'000.000	0.99563	-34'067.03	
Average purchase fees							-222.97	
Sale	2017/06/06	2017/06/06	EUR	1.14639	-40'000.000	1.00500	35'066.46	
Sale fees							-17.45	
Gain / Loss (taxable capital gain)	2017/06/06	2017/06/06					759.01	SA108

**Name:** INFY/UBSL 18  
**ISIN:** XS1495570670 **deeply discounted security**  
**Sort of security:** Reverse Convertible Bond **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Interest	2017/09/25	2017/09/25	GBP	1.00000	500'000.000	2'350.00	
Net income	2017/09/25	2017/09/25	GBP	1.00000	500'000.000	2'350.00	
Total	2017/09/25	2017/09/25	GBP	1.00000	500'000.000	2'350.00	SA101(Ai1)3



**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** L E/N Dev ETF D USD  
**ISIN:** FR0010852566 non reporting investment fund - equity fund  
**Sort of security:** Investment Fund **Country:** France

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/06/15	2014/06/15	EUR	1.25329	2'500.000	2.63108	6'577.69	
Position and average price			EUR	1.25329	2'500.000	2.63108		
Average purchase cost			EUR	1.25329	-2'500.000	2.63108	-6'577.69	
Sale	2017/10/16	2017/10/16	EUR	1.12672	-2'500.000	3.46802	8'670.06	
Gain / Loss (taxable other income)	2017/10/16	2017/10/16					2'092.37	SA106(F6)41

**Name:** iShs MSCI Jp EUR-Ac  
**ISIN:** IE00B42Z5J44 reporting investment fund - equity fund  
**Sort of security:** Investment Fund **Country:** Ireland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Excess reported income	2017/05/31	2016/11/30	EUR	1.14462	3'000.000	1'301.30	SA106(F2)B

**Name:** LGT ST 3 CHF B  
**ISIN:** LI0008232139 non reporting investment fund - bond fund  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2011/03/31	2011/03/28	CHF	1.46288	296.000	810.72705	239'975.21	
Position and average price			CHF	1.46288	296.000	810.72705		
Merger	2017/04/18	2017/04/18			-296.000	0.00000		
Position and average price					0.000	810.72705		

The event is neutral, the original data is carried over to the converted units.

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** LGT MM Fd USD -B- N  
**ISIN:** LI0015327757 **reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/06/15	2014/06/15	EUR	1.25329	2'500.000	2.63108	6'577.69	
Purchase fees							65.77	
Position and average price			EUR	1.25329	2'500.000	2.63108		
Average purchase fees per unit						0.02631		
Excess reported income	2015/10/30	2015/04/30	USD	1.53397	2'500.000	0.00000	0.00	
Position and average price			USD	1.25329	2'500.000	2.63108		
Average purchase cost			EUR	1.25329	-2'500.000	2.63108	-6'577.69	
Average purchase fees					-2'500.000	0.02631	-65.77	
Sale	2017/10/16	2017/10/16	EUR	1.12672	-2'500.000	3.46802	8'670.06	
Sale fees							-86.69	
Gain / Loss (taxable capital gain)	2017/10/16	2017/10/16					1'939.91	SA108

**Name:** LGTSuEqFdG-(EUR)B N  
**ISIN:** LI0106892966 **reporting investment fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/04/30	2017/04/30	EUR	1.18381	460.000	844.73	SA106(F2)B
Net income	2017/04/30	2017/04/30	EUR	1.18381	460.000	844.73	

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** LGTSuEqFdG-(EUR)B N  
**ISIN:** LI0106892966 **reporting investment fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/01/06	2017/01/04	EUR	1.16757	460.000	2'049.77932	942'898.49	
Purchase fees							7'071.74	
Position and average price			EUR	1.16757	460.000	2'049.77932		
Average purchase fees per unit						15.37335		
Average purchase cost			EUR	1.16757	-15.000	2'049.77932	-30'746.69	
Average purchase fees					-15.000	15.37335	-230.60	
Sale	2017/05/19	2017/05/16	EUR	1.16404	-15.000	2'111.54132	31'673.12	
Gain / Loss (taxable capital gain)	2017/05/19	2017/05/16					695.83	SA108

**Name:** LGT Sel Eq EnM-USDB  
**ISIN:** LI0337486141 **non reporting investment fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/05/31	2017/05/31	EUR	1.14462	53.000	131.05	SA106(F2)B
Net income	2017/05/31	2017/05/31	EUR	1.14462	53.000	131.05	

**Name:** LGT Sel Eq EnM-USDB  
**ISIN:** LI0337486141 **non reporting investment fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Receipt of securities	2016/12/19	2016/12/14			53.000	0.00000		
Position and average price					53.000	0.00000		
Sale	2017/06/26	2017/06/21	USD	1.26881	-53.000	880.76687	46'680.64	

Based on the data, the capital gain or loss might not be calculated nor classified without any doubts.

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** LGTMASuSt3Y-(CHF) B  
**ISIN:** LI0350494782 **non reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Liechtenstein

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Merger	2017/04/18	2017/04/18			387.840	0.00000		
Position and average price					387.840	618.74795		
Average purchase cost			CHF	1.46288	-150.840	618.74795	-93'331.94	
Sale	2017/07/14	2017/07/11	CHF	1.25694	-150.840	796.92639	120'208.38	
Gain / Loss (taxable other income)	2017/07/14	2017/07/11					26'876.44	SA106(F6)41
Merger	2017/04/18	2017/04/18			387.840	0.00000		
Position and average price					387.840	618.74795		
Sale	2017/07/14	2017/07/11	CHF	1.25694	-150.840	796.92639	120'208.38	
Position and average price				1.46288	237.000	618.74795		
Delivery of securities (outgoing)	2017/07/19	2017/07/19	CHF	1.24247	-237.000	0.00000	0.00	
Based on the data, the capital gain or loss might not be calculated nor classified without any doubts.								

**Name:** UBS(Lu)BF-CHF PC  
**ISIN:** LU0010001369 **non reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Luxembourg

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Excess reported income	2017/04/30	2016/10/30	CHF	1.28218	10.000	5.91	SA106(F2)B

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** UBS(Lu)BF-CHF PC  
**ISIN:** LU0010001369 **non reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Luxembourg

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2011/01/20	2011/01/17	CHF	1.52371	10.000	1'567.24274	15'672.43	
Position and average price			CHF	1.52371	10.000	1'567.24274		
Excess reported income	2015/04/30	2014/10/30	CHF	1.44296	10.000	0.66738	-6.67	
Position and average price			CHF	1.52371	10.000	1'567.91011		
Excess reported income	2016/04/30	2015/10/30	CHF	1.40775	10.000	0.25146	-2.51	
Position and average price			CHF	1.52371	10.000	1'568.16158		
Excess reported income	2017/04/30	2016/10/30	CHF	1.28218	10.000	0.59118	-5.91	
Position and average price			CHF	1.52371	10.000	1'568.75276		
Average purchase cost			CHF	1.52371	-5.000	1'568.75276	-7'843.76	
Sale	2017/06/03	2017/06/03	CHF	1.27091	-5.000	1'891.57777	9'457.89	
Gain / Loss (taxable other income)	2017/06/03	2017/06/03					1'614.13	SA106(F6)41

**Name:** UBSETF MSCIJapJPYAD  
**ISIN:** LU0136240974 **reporting investment fund - equity fund**  
**Sort of security:** Investment Fund **Country:** Luxembourg

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Excess reported income	2017/06/30	2016/12/31	JPY	145.28107	1'650.000	0.00	SA106(F2)B

**Name:** Eth-AKT AD  
**ISIN:** LU0136412771 **non reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Luxembourg

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/04/06	2017/04/06	EUR	1.16836	78.000	75.52	SA106(F2)B
Net income	2017/04/06	2017/04/06	EUR	1.16836	78.000	75.52	

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Eth-AKT AD  
**ISIN:** LU0136412771 **non reporting investment fund - bond fund**  
**Sort of security:** Investment Fund **Country:** Luxembourg

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/01/02	2017/01/02	EUR	1.17454	78.000	104.72220	8'168.33	
Position and average price			EUR	1.17454	78.000	104.72220		
Average purchase cost			EUR	1.17454	-78.000	104.72220	-8'168.33	
Sale	2017/05/09	2017/05/05	EUR	1.18624	-78.000	104.29250	8'134.82	
Gain / Loss (taxable capital gain)	2017/05/09	2017/05/05					-33.52	SA108

**Name:** UBS ETF SLI CHF A D  
**ISIN:** CH0032912732 **non reporting investment fund - equity fund**  
**Sort of security:** Investment Fund **Country:** Switzerland

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/04/12	2017/04/12	CHF	1.26326	175.000	52.64	SA106(F2)B
Net income	2017/04/12	2017/04/12	CHF	1.26326	175.000	34.22	
Paid withholding tax	2017/04/12	2017/04/12	CHF	1.26326	175.000	18.42	
Creditable withholding tax	2017/04/12	2017/04/12	CHF	1.26326	175.000	7.89	SA106(F2)C
Refundable withholding tax	2017/04/12	2017/04/12	CHF	1.26326	175.000	10.53	

**Name:** UBS ETF SLI CHF A D  
**ISIN:** CH0032912732 **non reporting investment fund - equity fund**  
**Sort of security:** Investment Fund **Country:** Switzerland

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2016/06/24	2016/06/24	CHF	1.33418	175.000	91.05217	15'934.13	
Position and average price			CHF	1.33418	175.000	91.05217		
Average purchase cost			CHF	1.33418	-175.000	91.05217	-15'934.13	
Sale	2017/07/04	2017/07/04	CHF	1.24754	-175.000	117.25502	20'519.63	
Gain / Loss (taxable other income)	2017/07/04	2017/07/04					4'585.50	SA106(F6)41

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Thr Eqty GBP-Rtl-1-  
**ISIN:** GB0001448900 authorised investment fund - equity fund  
**Sort of security:** Investment Fund **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/05/06	2017/05/06	GBP	1.00000	18'720.000	117.88	
Net income	2017/05/06	2017/05/06	GBP	1.00000	18'720.000	117.88	SA100(TR3)5

**Name:** Thr Eqty GBP-Rtl-1-  
**ISIN:** GB0001448900 authorised investment fund - equity fund  
**Sort of security:** Investment Fund **Country:** United Kingdom

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2014/08/18	2014/08/14	GBP	1.00000	18'720.000	0.85540	16'013.09	
Purchase fees							50.00	
Position and average price			GBP	1.00000	18'720.000	0.85540		
Average purchase fees per unit						0.00267		
Average purchase cost			GBP	1.00000	-18'720.000	0.85540	-16'013.09	
Average purchase fees					-18'720.000	0.00267	-50.00	
Sale	2017/05/23	2017/05/17	GBP	1.00000	-18'720.000	0.86580	16'207.77	
Sale fees							-60.00	
Gain / Loss (taxable capital gain)	2017/05/23	2017/05/17					84.68	SA108

**Name:** Fidelity Europ GBP  
**ISIN:** GB00BK1PKQ95 non reporting investment fund  
**Sort of security:** Investment Fund **Country:** United Kingdom

**Income:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Result	Reference
Distribution	2017/10/31	2017/10/31	GBP	1.00000	10'000.000	100.00	
Net income	2017/10/31	2017/10/31	GBP	1.00000	10'000.000	100.00	SA100(TR3)17

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Fidelity Europ GBP  
**ISIN:** GB00BK1PKQ95 **non reporting investment fund**  
**Sort of security:** Investment Fund **Country:** United Kingdom

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/03/31	2017/03/31	GBP	1.00000	10'000.000	1.91000	19'100.00	
Position and average price			GBP	1.00000	10'000.000	1.91000		
Average purchase cost			GBP	1.00000	-10'000.000	1.91000	-19'100.00	
Sale	2018/04/05	2018/04/03	GBP	1.00000	-10'000.000	2.07900	20'790.00	
Gain / Loss (taxable other income)	2018/04/05	2018/04/03					1'690.00	SA108

**Name:** Bskt/BNPP Arbitr 20  
**ISIN:** XS1222266030 **deeply discounted security**  
**Sort of security:** Index certificate **Country:** Netherlands

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2015/07/14	2015/07/08	EUR	1.56211	100'000.000	0.99490	63'689.42	
Position and average price			EUR	1.56211	100'000.000	0.99490		
Average purchase cost			EUR	1.56211	-100'000.000	0.99490	-63'689.42	
Sale	2017/10/26	2017/10/24	EUR	1.32154	-100'000.000	1.07340	81'223.61	
Gain / Loss (taxable interest income)	2017/10/26	2017/10/24					17'534.19	SA106(F2)B

**Name:** BSKT/JPMS 18  
**ISIN:** XS1646413333 **deeply discounted security**  
**Sort of security:** Discount certificate **Country:** Netherlands

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/11/29	2017/11/15	EUR	1.33680	400'000.000	0.99000	296'230.01	
Position and average price			EUR	1.33680	400'000.000	0.99000		
Average purchase cost			EUR	1.33680	-400'000.000	0.99000	-296'230.01	
Sale	2018/03/01	2018/03/01	EUR	1.37556	-400'000.000	1.00000	290'789.64	
Gain / Loss (non-taxable interest income)	2018/03/01	2018/03/01					-5'440.37	



**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** RNO/UBS 17  
**ISIN:** CH0366449723 **deeply discounted security**  
**Sort of security:** Discount certificate **Country:** United Kingdom

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/07/04	2017/07/03	CHF	1.24628	50'000.000	0.85855	42'927.60	
Position and average price			CHF	1.24628	50'000.000	0.85855		
Conversion	2017/08/18	2017/08/18			-50'000.000	0.00000		
Position and average price					0.000	0.85855		

The event is neutral, the original data is carried over to the converted units.

**Name:** Call Linde 140 06/2016  
**ISIN:** XC0006483012  
**Sort of security:** Option **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2016/12/06	2016/12/05	EUR	1.18751	-2.000	4'210.50000	-8'421.00	
Sale fees							12.63	
Position and average price			EUR	1.18751	-2.000	4'210.50000		
Average sell fees per unit						-6.31575		
Average sell cost			EUR	0.00000	2.000	4'210.50000	8'421.00	
Average sell fees					2.000	-6.31575	-12.63	
Expiration without value	2017/06/15	2017/06/15	EUR	1.14103	2.000	0.00000	0.00	
Gain / Loss (non-taxable)	2017/06/15	2017/06/15					8'408.37	

**Detailed list of income and  
 Capital gain / loss 2017/2018**

**Currency of valuation: GBP**

**Name:** Call Bayer 75 06/2016  
**ISIN:** XC000BAY0038  
**Sort of security:** Option **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/01/04	2017/01/04	EUR	1.17723	-6.000	1'068.89125	-6'413.35	
Sale fees							12.74	
Position and average price			EUR	1.17723	-6.000	1'068.89125		
Average sell fees per unit							-2.12363	
Average sell cost			EUR	1.17723	6.000	1'068.89125	6'413.35	
Average sell fees					6.000	-2.12363	-12.74	
Purchase	2017/05/11	2017/05/11	EUR	1.18364	6.000	1'105.34542	-6'632.07	
Purchase fees							-12.67	
Gain / Loss (taxable)	2017/05/11	2017/05/11					-244.14	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP****Name:** 4011367.000\_L**ISIN:** 4011367.000\_L**Sort of security:** Option **Country:** Undetermined countries**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/09/07	2017/09/04	EUR	1.09406	4'000.000	0.40217	1'608.69	
Purchase fees							36.59	
Position and average price			EUR	1.09406	4'000.000	0.40217		
Average purchase fees per unit						0.00915		
Purchase	2017/09/07	2017/09/04	EUR	1.09406	4'000.000	0.40217	1'608.69	
Purchase fees							36.59	
Position and average price			EUR	1.09406	8'000.000	0.40217		
Average purchase fees per unit						0.00915		
Average purchase cost			EUR	1.09406	-4'000.000	0.40217	-1'608.69	
Average purchase fees							-36.59	
Sale	2017/11/04	2017/11/03	EUR	1.12457	-4'000.000	0.57978	2'319.11	
Sale fees							-35.61	
Gain / Loss (taxable capital gain)	2017/11/04	2017/11/03					638.22	SA108
Purchase	2017/09/07	2017/09/04	EUR	1.09406	4'000.000	0.40217	1'608.69	
Purchase fees							36.59	
Position and average price			EUR	1.09406	4'000.000	0.40217		
Average purchase fees per unit						0.00915		
Purchase	2017/09/07	2017/09/04	EUR	1.09406	4'000.000	0.40217	1'608.69	
Purchase fees							36.59	
Position and average price			EUR	1.09406	8'000.000	0.40217		
Average purchase fees per unit						0.00915		
Sale	2017/11/04	2017/11/03	EUR	1.12457	-4'000.000	0.57978	2'319.11	
Sale fees							-35.61	
Position and average price				1.09406	4'000.000	0.40217		
Average purchase cost			EUR	1.09406	-4'000.000	0.40217	-1'608.69	
Average purchase fees							-36.59	
Sale	2017/11/04	2017/11/03	EUR	1.12457	-4'000.000	0.57978	2'319.11	
Sale fees							-35.61	
Gain / Loss (taxable capital gain)	2017/11/04	2017/11/03					638.22	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** 4011368.000\_S  
**ISIN:** 4011368.000\_S  
**Sort of security:** Option **Country:** Undetermined countries

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/09/07	2017/09/04	EUR	1.09406	-2'500.000	0.54842	-1'371.05	
Sale fees							22.88	
Position and average price			EUR	1.09406	-2'500.000	0.54842		
Average sell fees per unit							-0.00915	
Sale	2017/09/07	2017/09/04	EUR	1.09406	-2'500.000	0.54842	-1'371.05	
Sale fees							22.88	
Position and average price			EUR	1.09406	-5'000.000	0.54842		
Average sell fees per unit							-0.00915	
Average sell cost			EUR	0.00000	2'500.000	0.54842	1'371.05	
Average sell fees					2'500.000	-0.00915	-22.88	
Expiration without value	2017/11/19	2017/11/19	EUR	1.11876	2'500.000	0.00000	0.00	
Gain / Loss (non-taxable)	2017/11/19	2017/11/19					1'348.17	
Sale	2017/09/07	2017/09/04	EUR	1.09406	-2'500.000	0.54842	-1'371.05	
Sale fees							22.88	
Position and average price			EUR	1.09406	-2'500.000	0.54842		
Average sell fees per unit							-0.00915	
Sale	2017/09/07	2017/09/04	EUR	1.09406	-2'500.000	0.54842	-1'371.05	
Sale fees							22.88	
Position and average price			EUR	1.09406	-5'000.000	0.54842		
Average sell fees per unit							-0.00915	
Expiration without value	2017/11/19	2017/11/19	EUR	1.11876	2'500.000	0.00000	0.00	
Position and average price				0.00000	-2'500.000	0.00000		
Average sell cost			EUR	0.00000	2'500.000	0.54842	1'371.05	
Average sell fees					2'500.000	-0.00915	-22.88	
Expiration without value	2017/11/19	2017/11/19	EUR	1.11876	2'500.000	0.00000	0.00	
Gain / Loss (non-taxable)	2017/11/19	2017/11/19					1'348.17	

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP****Name:** 6191159.000\_S**ISIN:** 6191159.000\_S**Sort of security:** Option **Country:** Undetermined countries**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/11/29	2017/11/26	EUR	1.13259	-130.000	11.03663	-1'434.76	
Sale fees							68.87	
Position and average price			EUR	1.13259	-130.000	11.03663		
Average sell fees per unit						-0.52976		
Sale	2017/11/29	2017/11/26	EUR	1.13259	-130.000	11.03663	-1'434.76	
Sale fees							68.87	
Position and average price			EUR	1.13259	-260.000	11.03663		
Average sell fees per unit						-0.52976		
Average sell cost			EUR	0.00000	130.000	11.03663	1'434.76	
Average sell fees					130.000	-0.52976	-68.87	
Expiration without value	2017/12/17	2017/12/17	EUR	1.13311	130.000	0.00000	0.00	
Gain / Loss (non-taxable)	2017/12/17	2017/12/17					1'365.89	
Sale	2017/11/29	2017/11/26	EUR	1.13259	-130.000	11.03663	-1'434.76	
Sale fees							68.87	
Position and average price			EUR	1.13259	-130.000	11.03663		
Average sell fees per unit						-0.52976		
Sale	2017/11/29	2017/11/26	EUR	1.13259	-130.000	11.03663	-1'434.76	
Sale fees							68.87	
Position and average price			EUR	1.13259	-260.000	11.03663		
Average sell fees per unit						-0.52976		
Expiration without value	2017/12/17	2017/12/17	EUR	1.13311	130.000	0.00000	0.00	
Position and average price				0.00000	-130.000	0.00000		
Average sell cost			EUR	0.00000	130.000	11.03663	1'434.76	
Average sell fees					130.000	-0.52976	-68.87	
Expiration without value	2017/12/17	2017/12/17	EUR	1.13311	130.000	0.00000	0.00	
Gain / Loss (non-taxable)	2017/12/17	2017/12/17					1'365.89	

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP****Name:** 6239110.000\_S**ISIN:** 6239110.000\_S**Sort of security:** Option **Country:** Undetermined countries**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/08/25	2017/08/24	EUR	1.08598	-50.000	78.08638	-3'904.32	
Sale fees							42.03	
Position and average price			EUR	1.08598	-50.000	78.08638		
Average sell fees per unit							-0.84053	
Sale	2017/08/25	2017/08/24	EUR	1.08598	-50.000	78.08638	-3'904.32	
Sale fees							42.03	
Position and average price			EUR	1.08598	-100.000	78.08638		
Average sell fees per unit							-0.84053	
Average sell cost			EUR	1.08598	50.000	78.08638	3'904.32	
Average sell fees					50.000	-0.84053	-42.03	
Purchase	2017/10/27	2017/10/26	EUR	1.12825	50.000	7.00201	-350.10	
Purchase fees							-39.32	
Gain / Loss (taxable)	2017/10/27	2017/10/26					3'472.87	SA108
Sale	2017/08/25	2017/08/24	EUR	1.08598	-50.000	78.08638	-3'904.32	
Sale fees							42.03	
Position and average price			EUR	1.08598	-50.000	78.08638		
Average sell fees per unit							-0.84053	
Sale	2017/08/25	2017/08/24	EUR	1.08598	-50.000	78.08638	-3'904.32	
Sale fees							42.03	
Position and average price			EUR	1.08598	-100.000	78.08638		
Average sell fees per unit							-0.84053	
Purchase	2017/10/27	2017/10/26	EUR	1.12825	50.000	7.00201	-350.10	
Purchase fees							-39.32	
Position and average price				1.08598	-50.000	78.08638		
Average sell cost			EUR	1.08598	50.000	78.08638	3'904.32	
Average sell fees					50.000	-0.84053	-42.03	
Purchase	2017/10/27	2017/10/26	EUR	1.12825	50.000	7.00201	-350.10	
Purchase fees							-39.32	
Gain / Loss (taxable)	2017/10/27	2017/10/26					3'472.87	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** DAX-Future December 2016  
**ISIN:** XC0000FDAXC4  
**Sort of security:** Future **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/08/13	2017/08/12	EUR	1.10320	-3.000	163'698.82700	-491'096.48	
Sale fees							90.65	
Position and average price			EUR	1.10320	-3.000	163'698.82700		
Average sell fees per unit							-30.21500	
Average sell cost			EUR	1.10320	3.000	163'698.82700	491'096.48	
Average sell fees					3.000	-30.21500	-90.65	
Purchase	2017/12/10	2017/12/10	EUR	1.14253	3.000	160'854.90375	-482'564.71	
Purchase fees							-87.53	
Gain / Loss (taxable)	2017/12/10	2017/12/10					8'353.60	SA108

**Name:** DAX-Future September 2016  
**ISIN:** XC0000FDAXC5  
**Sort of security:** Future **Country:** Germany

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/07/15	2017/07/15	EUR	1.13658	5.000	173'678.44200	868'392.21	
Position and average price			EUR	1.13658	5.000	173'678.44200		
Average purchase cost			EUR	1.13658	-5.000	173'678.44200	-868'392.21	
Sale	2017/09/05	2017/09/05	EUR	1.09004	-5.000	185'314.80000	926'574.00	
Gain / Loss (taxable capital gain)	2017/09/05	2017/09/05					58'181.79	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** XC0000FDAXC40000  
**ISIN:** XC0000FDAXC40000  
**Sort of security:** Future **Country:** Undetermined countries

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Sale	2017/08/13	2017/08/12	EUR	1.10320	-3.000	163'698.82700	-491'096.48	
Sale fees							90.65	
Position and average price			EUR	1.10320	-3.000	163'698.82700		
Average sell fees per unit							-30.21500	
Sale	2017/08/13	2017/08/12	EUR	1.10320	-3.000	163'698.82700	-491'096.48	
Sale fees							90.65	
Position and average price			EUR	1.10320	-6.000	163'698.82700		
Average sell fees per unit							-30.21500	
Average sell cost			EUR	1.10320	3.000	163'698.82700	491'096.48	
Average sell fees					3.000	-30.21500	-90.65	
Purchase	2017/12/10	2017/12/10	EUR	1.14253	3.000	160'854.90375	-482'564.71	
Purchase fees							-87.53	
Gain / Loss (taxable)	2017/12/10	2017/12/10					8'353.60	SA108
Sale	2017/08/13	2017/08/12	EUR	1.10320	-3.000	163'698.82700	-491'096.48	
Sale fees							90.65	
Position and average price			EUR	1.10320	-3.000	163'698.82700		
Average sell fees per unit							-30.21500	
Sale	2017/08/13	2017/08/12	EUR	1.10320	-3.000	163'698.82700	-491'096.48	
Sale fees							90.65	
Position and average price			EUR	1.10320	-6.000	163'698.82700		
Average sell fees per unit							-30.21500	
Purchase	2017/12/10	2017/12/10	EUR	1.14253	3.000	160'854.90375	-482'564.71	
Purchase fees							-87.53	
Position and average price				1.10320	-3.000	163'698.82700		
Average sell cost			EUR	1.10320	3.000	163'698.82700	491'096.48	
Average sell fees					3.000	-30.21500	-90.65	
Purchase	2017/12/10	2017/12/10	EUR	1.14253	3.000	160'854.90375	-482'564.71	
Purchase fees							-87.53	
Gain / Loss (taxable)	2017/12/10	2017/12/10					8'353.60	SA108



**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** XC0000FDAXC50000  
**ISIN:** XC0000FDAXC50000  
**Sort of security:** Future **Country:** Undetermined countries

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2017/07/15	2017/07/15	EUR	1.13658	5.000	173'678.44200	868'392.21	
Position and average price			EUR	1.13658	5.000	173'678.44200		
Purchase	2017/07/15	2017/07/15	EUR	1.13658	5.000	173'678.44200	868'392.21	
Position and average price			EUR	1.13658	10.000	173'678.44200		
Average purchase cost			EUR	1.13658	-5.000	173'678.44200	-868'392.21	
Sale	2017/09/05	2017/09/05	EUR	1.09004	-5.000	185'314.80000	926'574.00	
Gain / Loss (taxable capital gain)	2017/09/05	2017/09/05					58'181.79	SA108
Purchase	2017/07/15	2017/07/15	EUR	1.13658	5.000	173'678.44200	868'392.21	
Position and average price			EUR	1.13658	5.000	173'678.44200		
Purchase	2017/07/15	2017/07/15	EUR	1.13658	5.000	173'678.44200	868'392.21	
Position and average price			EUR	1.13658	10.000	173'678.44200		
Sale	2017/09/05	2017/09/05	EUR	1.09004	-5.000	185'314.80000	926'574.00	
Position and average price				1.13658	5.000	173'678.44200		
Average purchase cost			EUR	1.13658	-5.000	173'678.44200	-868'392.21	
Sale	2017/09/05	2017/09/05	EUR	1.09004	-5.000	185'314.80000	926'574.00	
Gain / Loss (taxable capital gain)	2017/09/05	2017/09/05					58'181.79	SA108

**Detailed list of income and  
Capital gain / loss 2017/2018****Currency of valuation: GBP**

**Name:** Krügerrand 1/1  
**ISIN:** XZ0000KRUEG1  
**Sort of security:** Coins and precious metals **Country:** South Africa

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2012/08/03	2012/08/03	EUR	1.26992	4.000	681.77421	2'727.10	
Purchase fees							78.75	
Position and average price			EUR	1.26992	4.000	681.77421		
Average purchase fees per unit							19.68625	
Purchase	2017/07/15	2017/07/15	EUR	1.13658	4.000	864.34499	3'457.38	
Purchase fees							91.51	
Position and average price			EUR	1.20325	8.000	773.05960		
Average purchase fees per unit							21.28201	
Average purchase cost			EUR	1.20325	-8.000	773.05960	-6'184.48	
Average purchase fees					-8.000	21.28201	-170.26	
Sale	2017/08/10	2017/08/10	EUR	1.10738	-8.000	1'204.99420	9'639.95	
Sale fees							-93.92	
Gain / Loss (taxable capital gain)	2017/08/10	2017/08/10					3'191.30	SA108

**Detailed list of income and  
 Capital gain / loss 2017/2018**

**Currency of valuation: GBP**

**Name:** Goldunzen  
**ISIN:** XZ0000UNZEN1  
**Sort of security:** Precious metal account **Country:** United States

**Gains and Losses:**

Transaction	Value date	Transaction date	Currency	Exchange rate	Quantity / Nominal value	Rate	Result	Reference
Purchase	2010/01/01	2010/01/01	EUR	1.12600	5.000	1'094.13920	5'470.70	
Purchase fees							44.41	
Position and average price			EUR	1.12600	5.000	1'094.13920		
Average purchase fees per unit						8.88100		
Purchase	2017/01/09	2017/01/09	EUR	1.15393	5.000	894.88322	4'474.42	
Purchase fees							43.33	
Position and average price			EUR	1.13997	10.000	994.51121		
Average purchase fees per unit						8.77350		
Average purchase cost			EUR	1.13997	-10.000	994.51121	-9'945.11	
Average purchase fees					-10.000	8.77350	-87.74	
Sale	2017/04/28	2017/04/28	EUR	1.18381	-10.000	932.76776	9'327.68	
Sale fees							-92.92	
Gain / Loss (taxable capital gain)	2017/04/28	2017/04/28					-798.09	SA108

## Specific legal information - UK

This report is intended primarily for UK resident and domiciled individuals completing UK Tax Returns. No specifics for UK resident non domiciled individuals or UK corporates are included. The UK taxation of income and capital gains is complex and will depend on your specific facts and circumstances.

Certain investments may have special classifications for UK tax purposes. Every reasonable effort has been made to identify such cases and correctly classify them in the report. We rely, however, on third party sourced data for such matters. Where classification was not possible given the available resources we have classified the asset into the least favourable class. You should ensure that you are satisfied with the classification of all investments in your tax return. Although every effort is made to ensure the information provided complies with any legislative changes in the UK tax treatment of investments, this cannot be guaranteed.

### Dividends

Dividends are normally taxable whether they are received in cash or taken in the form of additional units or shares, and the cash equivalent amounts are reported on this report. The cash amounts are calculated with publicly accessible sources of information that we consider reliable for the calculation. In the case of stock dividends received from foreign companies we have treated them as non-taxable income. In the case of dividend reinvestment plans (DRIP) the stock dividend is taxable income. You should consult a tax advisor to determine the correct tax treatment.

### UK Property Income Distributions (UK-PIDs) paid by UK Real Estate Investment Trusts (UK-REITs) and Property Authorised Investment Funds (PAIFs)

UK-PIDs are legal dividends, declared by companies in the same way as other company dividends.

For UK tax purposes, UK-PIDs are deemed to be profits of a UK property business and are paid after deduction of basic rate tax. Although such dividends are deemed to be property income for UK tax purposes, the source of the income is the company paying the dividend rather than the property owned by the company.

As a consequence, the dividend should not be included on the Land & Property Supplementary Pages, but instead should be included as income in the main body of the UK Tax Return form in the boxes indicated in the composite income summary.

The tax deduction on distributions of UK-REITs' tax-exempt profits, unlike most company dividends, is partially, or fully, reclaimable where individuals and certain other legal entities are not liable to UK tax. Dividends paid by a UK-REIT out of profits arising from other activities are treated in the same way as any other UK company dividend for tax purposes. Income distributions from a PAIF are reported in a similar manner to those from a REIT.

This is generic tax guidance for a UK resident and domiciled person and is based on current tax legislation which may change at any time. You are strongly advised to take your own tax advice to ensure this is appropriate for your own circumstances.

### Foreign Income

Income from foreign investments will need to be entered on the Foreign Supplementary Pages (subject to certain limits) of your UK Tax Return. If these pages have not been included with the Tax Return you received, details of how to obtain them and the notes on how to complete them will be found within your Tax Return Guide.

The source country of each security is indicated in the detailed list of income and Capital gain / loss. The separation into UK source and foreign (non-UK) source is done in the composite income and capital gains summary.

This report details the full amount of any overseas tax deducted at source on income payments. For UK tax purposes, tax credit relief in respect of any overseas tax deducted will need to be restricted to the Overseas Tax Set-Off Rate for each country. Please refer to the HMRC Help Sheet HS263 for details of how to calculate the relief due to you.

We advise you to check the calculated amounts and recommend that you contact a tax advisor in case of any doubt.

**Offshore Funds**

A new definition of 'Offshore Funds' came into effect in the UK from 1 December 2009, introducing the concept of 'reporting' and 'non-reporting' funds along broadly-similar lines to the distributing and non-distributing funds that they replaced.

The rules are complex, however, generally an Offshore Fund can apply to HMRC to become a reporting fund and a UK investor will be subject to income tax on his / her share of the reported distribution, even where the entire share is not physically distributed. Any gain realised on sale will then be subject to capital gains tax. Holdings of non-reporting funds will be subject to income tax on any gain realised on sale, although only distributions actually received will be subject to income tax as a dividend or interest payment depending on its nature.

Where a reporting fund does not distribute all of its reportable income, the difference which is referred to as 'excess reported income' is taxable in the UK. Any 'excess reported income' shown in this report has been obtained from third party information available to us. Even though no 'excess reported income' is shown in this report the fund might have not distributed all of its reportable income. Therefore we recommend that you consult your tax advisor in case of any doubt.

Reporting funds are required to make a report available to each of their relevant participants containing the information the participant will need to complete his / her UK Tax Return. Depending on the fund invested in, a report can be 'made available' in a number of different ways -

- *it can be sent to UK investors by post,*
- *it can be sent to UK investors by means of an electronic communications service (for example, as a PDF document attached to an email),*
- *it can be made available on a website accessible to UK investors and to HMRC, or*
- *it can be published in a newspaper.*

In the report we have classified offshore funds as either reporting or non-reporting. We note that this classification has been made on the third party information available to us. We note however that the classification of a fund can change and as such you should check this when preparing your tax return.

**Deeply Discounted Securities (including Gilt Strips)**

Deeply discounted securities ("DDS") are securities (UK or overseas) which have an issue price more than 0.5% lower than the redemption price on an annualised basis. The disposal of holdings classed as DDS is treated for UK tax purposes as an income tax event rather than a capital gains tax event. Further there is no relief for incidental expenses. Where we are aware that a security is a DDS, the capital gain is calculated as taxable income. In cases where a security cannot be classified as a non-DDS with publically available data we have classified it as a DDS and recommend that you check the correctness of this classification.

**Qualifying Corporate Bonds**

A qualifying corporate bond ("QCB") is a corporate bond that meets certain qualifying conditions so that any profit on its sale or disposal is exempt from capital gains tax and any loss is not an allowable loss. Most sterling bonds, securities, debentures, loan notes and loan stock are QCBs. Where we have identified a bond as a QCB we have excluded any gains or losses arising on its disposal from the capital gains tax Schedule of the UK Tax Report.

If we have been unable to conclude with certainty whether the bond meets the qualifying conditions we have reported any gains or losses on the composite capital gains summary.

If you are in doubt as to whether a bond qualifies as a QCB you may find guidance in the paperwork provided when you acquired your corporate bonds and should seek advice from your tax advisor.

**Structured Products**

The report includes premium and interest income from securities for which a description (e.g. name, tax qualification) could not be made. These securities (e.g. Dual Currency Contracts) are marked as "Discount certificate", "Index certificate" or "Reverse Convertible Bonds". We recommend that you consult your tax advisor where appropriate to determine the correct tax treatment.

**Options**

To calculate the capital gain on option positions the disposal proceeds will be deducted from the total cost of acquisition (any transactional costs are taken into account accordingly). However, this report does not include any special taxation rules for option conversion. We recommend that you consult your tax advisor where appropriate.

**Treasury Bills**

Treasury Bills, whether UK or those issued by a foreign government, will usually be classified as DDS and will be subject to income tax and not capital gains tax on disposal. Where the bill is expressed in a currency other than sterling it is necessary to calculate the gain or loss arising by reference to the prevailing exchange rate on the dates of purchase and sale.

**Securities Issued under the Venture Capital Trust ('VCT')**

VCT investments are not included in this report. Providing that you and the company meet all HMRC requirements in relation to these investments, income and gains arising from these investments may not need to be reported on your UK Tax Return. If you are in any doubt as to whether the required conditions have been met, we recommend that you consult your tax advisor.

**Section 104 (s104) Pool**

Share pooling was reintroduced in the UK for disposals within the scope of capital gains tax on or after 6 April 2008. Shares of the same class in the same company acquired at any time by a person in the same capacity will normally become part of the s104 pool. The s104 pool is a pool of qualifying expenditure with regards to the number of shares in the holding. The pool grows whenever shares are acquired that enter the pool and reduces when there is a disposal of shares from the pool.

We advise you to check the calculated amounts and recommend that you contact a tax advisor in case of any doubt.

**The 30-Day Rule**

The 30 day rule applies to a disposal of shares followed by a purchase of the same class of share by the same person in the same capacity within 30 days following the date of disposal.

In such circumstances the shares are not pooled and, as a result, the disposal report will show an actual date of acquisition rather than displaying the s104 pool. When the 30-day rule takes effect this will be reflected with a special report called 'SMR' and the date of acquisition will be modified accordingly.

**Capital Gains Tax - Small Disposals**

In certain specific circumstances, it is possible to claim that a disposal be classed as a "small disposal" for capital gains tax purposes and therefore exempt from immediate charge. This report does not include the small disposal rule and we recommend that you consult your tax advisor where appropriate.

## **Carried Interest**

Any payment from private equity or hedge funds is treated as distribution or other income (in case no third party information is available). However, no classification could be made with regard to carried interest rules. We recommend consulting your tax advisor to evaluate the potential impact of carried interest on your taxable income.

## **Calculation of Gains and Losses**

All calculations of gains and losses within this report are based upon relevant UK legislation and the supporting guidance provided by HMRC.

## **Non-Sterling Currency Gains and Losses**

With effect from 6 April 2012, capital gains arising on withdrawals of money in foreign currency bank accounts will not be liable to capital gains tax and losses will not be allowable losses.

## **Currency Conversion**

Acquisition and disposal amounts in foreign currencies have been converted into Sterling using the exchange rate on the transaction date. Income has been converted into Sterling using the exchange rate on the value date.

## **Corporate Actions**

All corporate actions have been treated as tax neutral unless shown differently in the report. We advise you to contact a tax advisor in case of any doubt.

## **Expenses**

Expenses and commissions (e.g. safe custody fees, advisory charges, fiduciary commissions) are not included in the report. We recommend that you consult your tax advisor.

## **UK-Swiss Tax Agreement**

Any payments made under the UK-Swiss Tax Agreement (e.g. paid final withholding tax) are not included in this report.

## **Report Scope**

The taxable income of the following transactions could not be calculated: interest differences (Interest Rate Swaps, Swaptions, etc.), forward transactions incl. EUREX trades on currencies, precious metals or interest differences (Interest Rate Swaps, Swaptions etc.). We advise you to check against the transaction statements you have received and recommend that you contact a tax advisor in case of any doubt.