

Capital Gains Tax Asset Register

Record all costs you incur in respect of each asset. Use a separator page for each asset.

Date (1)	Description of expenditure (2)	Amount \$	Documents held (3)	CPI figure (4)	Indexation figure (5)	Indexed cost base	Allowed as a deduction (7)	Reduced cost base	
Cost base \$			Indexed cost base \$				Reduced cost base \$		
Asset owned for less than 12 months Indexation method		Asset owned for 12 months or more CGT discount method				Reduced cost base exceeds capital proceeds			
Capital proceeds		Capital proceeds		Capital proceeds		Reduced cost base			
less cost base (8)		less cost base (indexed) (8)		less cost base		less capital proceeds			
Capital gain		Capital gain		Notional gain (9)		Capital loss			
Entry certified by (signature of suitably qualified person)				less CGT discount					
				Capital gain					
<small>1: Date costs incurred 2: Eg, purchase price, capital improvements 3: Eg. Receipts, share certificate 4 and 5: Only applicable for assets acquired between 20/09/1985 and 21/09/1999 6: Cost base multiplied by index factor 7: Amounts allowed (or allowable) as tax deductions are reduced by any amount recouped or included as assessable income on disposal 8: Where assets are acquired post-7.30pm 13 May 1997 9: Capital losses are applied against the notional gain before they are reduced by the CGT discount.</small>									