

1. Capital Gain/ Loss- CGT event

Event	Time of event Note s109-5 and 109-10	Capital Gain	Capital Loss
A1: Disposal of a CGT (s 104-10)	When disposal contract is entered into or, if none, when entity stops being asset's owner	Capital proceeds- Cost Base	Reduced cost base- Capital proceeds
C1 – Loss or destruction of a CGT asses (s104-20)	When compensation is first received or, if none, when loss discovered or destruction occurred		
C2- Cancellation, surrender and similar endings (s 104-25)	When contract ending, asset is entered into or, if none, when asset ends		
F1- Granting a lease (s104-110)	For grant of lease- when entity enters into lease contract or, if none, at start of lease; for lease renewal or extension- at start of renewal or extension	Capital proceeds- expenditure on grant/renewal/extension	Expenditure on grant/renewal/extension
D1- Creating contractual or other rights (s104-35)	When contract is entered into or right is created	Capital proceeds- incidental costs	Incidental costs- capital proceeds
H2- Receipt for event relating to a GT asset (s104-155)	When act, transaction or event occurred		