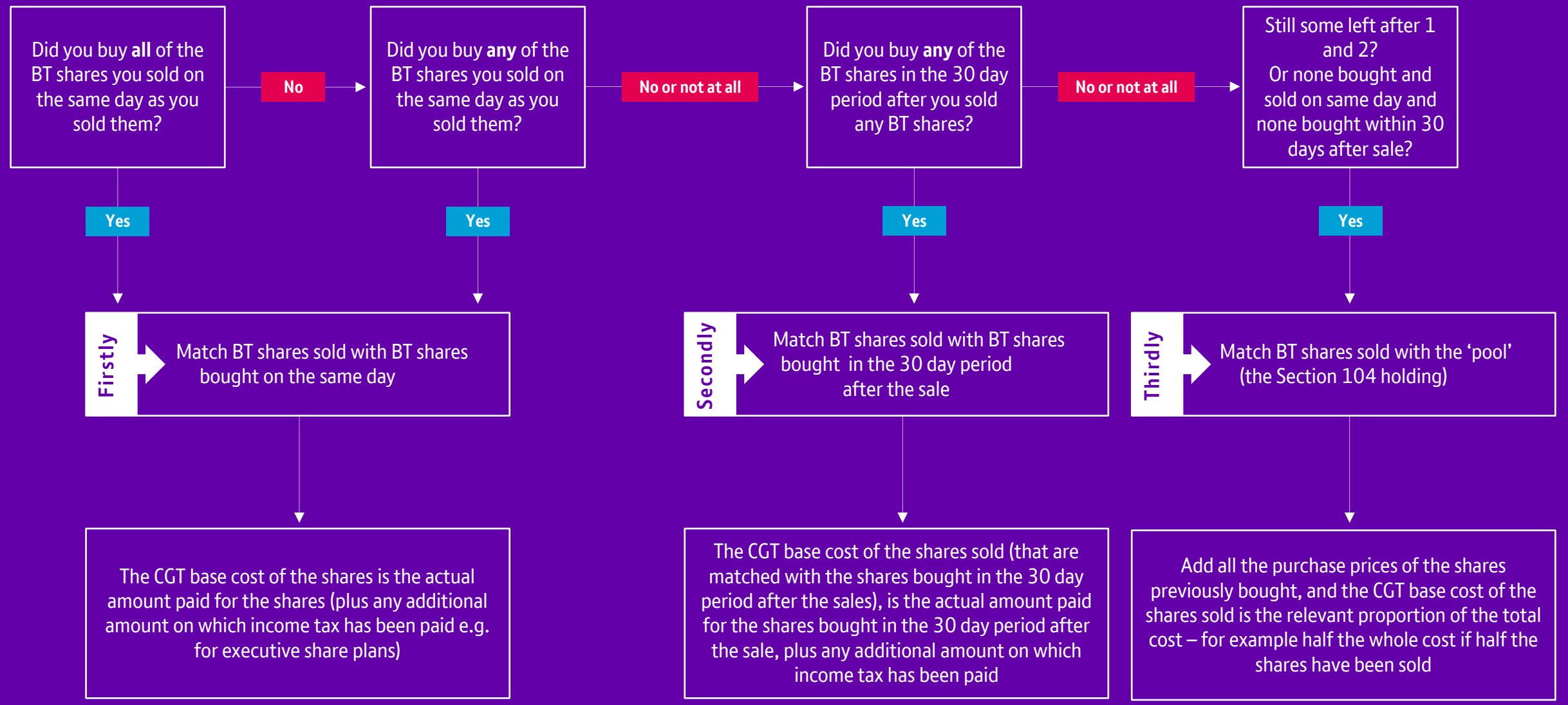Capital Gains tax (CGT) – matching rules to work out the CGT Base cost of your BT shares