

CS&TD. BAI

Assets, Residence and Valuation (CGT Policy)

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Sent by email

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Dear Senga

Capital Gains Tax: making the UK Property Account return available to download

We have corresponded about making the UK property account return available to download.

I am pleased to be able to tell you that from today, 28 February 2023, those who are unable to use the online service to report a property disposal will be able to download the paper form from the gov.uk website:

https://www.gov.uk/government/publications/report-capital-gains-tax-on-uk-property

There is a caveat to this. HMRC consider that the existing online service is the most secure and efficient way to notify HMRC of a residential property disposal and pay the CGT that is due. Consequently, the form is being made available to download on a trial basis. This trial will allow us to make sure that the service is properly designed and to ensure that customers are only using the paper form when they can't use the existing digital route:

Information is available in large print, and to tape and Braille formats. Text Relay service prefix number — 18001





Report and pay your Capital Gains Tax: If you sold a property in the UK on or after 6
April 2020 - GOV.UK (www.gov.uk)

We will be updating the relevant section of the CGT Manual:

<u>CG-APP18-100 - Part 1 Accessing the Capital Gains Tax (CGT) on UK Property Account - HMRC internal manual - GOV.UK (www.gov.uk)</u> in due course.

Yours sincerely

Team Leader, Capital Gains Tax and Trusts HMRC