



30 Monck Street
London
SW1P 2AP

T: 020 7340 0551
E: info@att.org.uk
W: www.att.org.uk

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Emma McGuire
Team leader Capital Gains Tax & Trusts
HMRC
Area 3C/03
100 Parliament Street
London SW1A 2BQ

Via e-mail:

Dear Emma

Request for downloadable CGT on UK Property (PPDCGT) form

Further to the meeting on 20 July of the CGT on UK Property account sub-group, on behalf of the Association of Taxation Technicians, I would like to make a formal request for the PPDCGT form to be made available to download directly from GOV.UK. I would be grateful if you could pass this letter on as discussed.

As you know, a PPDCGT form is required to report certain disposals of property by residents and non-residents within 60 days of the completion of the property sale and is therefore a form required within a relatively short reporting window. A PPDCGT must be requested by phone whenever a taxpayer is either unable to access the online CGT on UK Property service because they are digitally excluded, unable to pass the ID verification checks to obtain Government Gateway credentials or are not permitted to use the online service. HMRC have recently confirmed that taxpayers who have submitted a self-assessment return but not a property return must now rectify the position by calling HMRC for a PPDCGT – creating another step which slows down the resolution of these situations. (See appendix 1 for the full list of those who need to use a PPDCGT.)

We consider that the current system of requiring agents or taxpayers to telephone HMRC and request the PPDCGT is unnecessarily burdensome and is particularly challenging when the taxpayer is abroad. The difficulties in obtaining paper forms, often involving long waiting times while trying to call HMRC and again when actually on the call, costs taxpayers, who cannot access the online service, additional time and, when using an agent, additional fees. It also costs HMRC in additional phone and postal resources – a process which is therefore in direct opposition to HMRC's desire to reduce demand on telephony resources. This additional requirement also does not sit well with HMRC's Charter

obligation of 'Making Things Easy' in which HMRC make the commitment. "We'll provide services that are designed around what you need to do, and are accessible, easy and quick to use, minimising the cost to you."

We were informed during the early phases of development of the online service that the intention was to make the paper form difficult to access in order to ensure that agents and taxpayers did not opt for reporting on paper as an 'easier' option to completing the digital handshake. This rationale no longer holds.

While the digital handshake can be an obstacle, and the online service is not perfect, it is a much better route than the paper service and logically the preferable option. Online returns are processed faster, taxpayers and agents can pay directly after filing, confirm receipt of payments online and view and amend returns within the service. This compares to the paper service where there are significant delays in processing, for example a member reported only this week waiting six months for a PPDCGT to be processed. If an amendment is required, then the paper service is so slow as to be effectively unusable. All of the advantages of the online service could be referenced on the GOV.UK page containing the PPDCGT in order to demonstrate that it is not the 'easier' option.

Where a taxpayer is required to use the paper route, we see no benefit to making them jump through an additional hoop by having to call HMRC to request the necessary form, when it could be made available on GOV.UK. We urge HMRC to reconsider their position on this point.

Yours sincerely

Senga Prior

Chair of ATT Technical Steering Group

The Association of Taxation Technicians

The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government and academia.

The Association has more than 9,000 members and Fellows together with over 6,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.