



Use these notes to help you fill in the Capital gains summary pages of your tax return

These notes only explain the basic rules as they apply in simple cases. In more complex cases you may need to get professional advice. If you're in any doubt about your circumstances you should ask your tax adviser. You can also view our Capital Gains Manual, which explains the rules in more detail. Go to www.gov.uk/hmrc-internal-manuals/capital-gains-manual

Fill in the 'Capital gains summary' pages if:

- you sold or disposed of chargeable assets which were worth more than £48,000
- your chargeable gains before taking off any losses were more than £12,000 ('annual exempt amount')
- you have gains in an earlier year taxable in this period
- you want to claim an allowable capital loss or make a capital gains claim or election for the year
- you were not domiciled in the UK and are claiming to pay tax on your foreign gains on the remittance basis
- you're chargeable on the remittance basis and have remitted foreign chargeable gains of an earlier year

i For more information about the remittance basis, go to www.gov.uk and search for 'HS264'.

- you made a direct or indirect disposal of the whole or part of an interest in UK property or land when either non-resident or UK resident and the disposal was in the overseas part of a split year

i For more information on non-resident capital gains, to www.gov.uk and search for 'HS307'.

You do not need to fill in the 'Capital gains summary' pages if you only sell or dispose of:

- private cars
- personal possessions (chattels) worth up to £6,000 each, such as jewellery, paintings or antiques
- stocks and shares you hold in tax-free investment savings accounts, such as ISAs and PEPs
- UK Government or 'gilt-edged' securities, for example, National Savings Certificates, Premium Bonds and loan stock issued by the Treasury
- your main home, if you qualify for Private Residence Relief on the full amount of the gain

i For more information on chattels (personal possessions), go to www.gov.uk and search for 'HS293'. For more information on Private Residence Relief, go to www.gov.uk and search for 'HS283'.

You do not need to include the following in the 'Capital gains summary' pages:

- betting, lottery or pools winnings
- compensation for personal injury or mis-sold Payment Protection Insurance (PPI)
- any foreign currency you bought for your own or your family's personal use outside the UK

Before you start

Before you fill in the 'Capital gains summary' pages, you'll need to work out your gains or losses. These are your computations (calculations).

There are working sheets on pages CGN 10 to CGN 12 of these notes that you can use for simple calculations of gains or losses on the disposal of land, other assets and whole holdings of shares.

You cannot use the working sheet if you:

- got your asset by the exercise of an option
- the disposal is a part disposal
- have to add together your gains and losses to find the total gain that you want to claim Entrepreneurs' Relief on

You'll need a separate computation (or working sheet for simple calculations) for each asset or type of asset you sold or disposed of.

You must send us your computations, valuations, specified claim forms and any working sheets with the 'Capital Gains summary' pages of your tax return. Fill in all the boxes on the form that apply to you. Do not cross through any boxes or write 'see attached' in them.

Keywords

You'll see the following keywords (with brief explanations) in these notes.

Assets

Assets are things you own, such as:

- stocks, shares, units in a unit trust and other investments
- property, including land, buildings and leases
- business assets and premises, copyright registered trade mark
- goodwill – that is the good name or reputation of the business
- antiques and other personal possessions worth more than £6,000, such as
 - collectors' items (for example, a chess set)
 - artwork
 - furniture or jewellery
- cryptoassets

i For more information on cryptoassets, go to www.gov.uk/guidance/check-if-you-need-to-pay-tax-when-you-sell-cryptoassets

Disposals

You usually dispose of an asset when you stop owning it. For example, if you:

- sell it
- give it away
- transfer it
- exchange it for something else

For Capital Gains Tax purposes, a disposal includes a part-disposal. For example, you may have disposed of a part share in a house you inherited or you may have sold half your collection of antique furniture.

Sometimes you've disposed of all or part of an asset even though you still own it. For example, when you:

- receive an insurance pay-out for a damaged asset
- make a claim that an asset has become worthless (known as a negligible value claim)

Sale or disposal proceeds

Proceeds may include:

- cash, payable now or in the future, or anything that can be turned into cash, unless it's taxable as income
- the market value of an asset you were given in exchange for the asset you disposed of
- the value of a right to receive future payments where you do not know the amount of the payment at the time you sold it

Sometimes you need to use the market value of the asset instead of the sale or purchase price.

i For more information about using the market value, go to www.gov.uk/capital-gains-tax/market-value

Transferring assets between connected people

If you sell, give or receive an asset to or from connected people you may need to replace the price paid with the market value of the asset when you work out your gain or loss.

If you make a loss you can only use that loss against gains you make on other disposals to the same connected person.

This is a clogged loss. You must keep a separate record of each clogged loss you carry forward to later years.

The term 'connected people' includes relatives, such as:

- your husband, wife or civil partner
- you and your partner's brothers and sisters
- you and your partner's parents and grandparents and other ancestors
- you and your partner's children and other direct descendants
- the partners of the relatives mentioned above

It also includes:

- your business partners and their partners and relatives (except for genuine commercial acquisitions or disposals of partnership assets)
- any company you control, on your own or with any relative mentioned above
- the trustees of a settlement where you or any person connected with you is a settlor

Special rules apply to transactions between spouses or civil partners and on separation, divorce or dissolution of a civil partnership.

i For more information, go to www.gov.uk and search for 'HS281'.

Allowable costs

For Capital Gains Tax purposes, you deduct your costs to work out the gain or loss on the sale or disposal of an asset. Only some costs are allowable. These include:

- the price paid to buy the asset
- the costs of any improvements made to your assets - but it must be reflected in the asset when you dispose of it
- incidental costs of acquiring or disposing of the asset, such as Stamp Duty or Stamp Duty Land Tax

If you dispose of an asset that you owned at 31 March 1982, gains or losses are restricted to the amount of gain or loss by reference to their value at that date. Sometimes you use the market value of the asset instead of the actual cost – for example, if you received the asset as a gift.

Allowable losses

You may make a loss when you sell or otherwise dispose of an asset that is liable to Capital Gains Tax. The loss will normally be an allowable loss, subject to your making a claim for it.

Losses resulting from tax avoidance schemes may not be allowable losses.

i For more information, go to www.gov.uk/capital-gains-tax/losses

General overview of capital gains and losses

The rules for working out capital gains and losses are sometimes complex and these notes do not attempt to explain everything that could affect your capital gains computations. You may need helpsheets to help you fill in the ‘Capital gains summary’ pages. You can find more details in the relevant section.

i For more information on capital gains, go to www.gov.uk/personal-tax/capital-gains-tax

How to make a Capital Gains Tax claim, election or give notice

You can use your ‘Capital gains summary’ pages to:

- claim a relief against a capital gain
- make an election (except for foreign losses if you are claiming the remittance basis)
- give notice, for example to tell us that you’ve made an allowable capital loss in the tax year

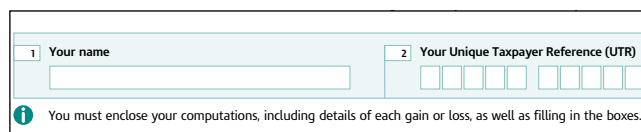
To make your claim, election or give notice, use the table below. Put the appropriate 3-letter code in box 8, 20, 28 or 36 (whichever applies).

You’ll also need to give full details about your claim, election or notice in box 54, ‘Any other information’.

Claim, election or notice	Code
Private Residence Relief where Letting Relief does not apply	PRR
Private Residence Relief where Letting Relief applies	LET
Gift Hold-Over Relief	GHO
Rollover Relief	ROR
Provisional Rollover Relief	PRO
Employee Shares	ESH
Entrepreneurs’ Relief	ERL
Investors’ Relief	INV
Negligible Value Claims	NVC
Social Investment Tax Relief	SIR
Other claims	OTH
If more than one code applies	MUL

Boxes 1 and 2

Put your full name and Unique Taxpayer Reference (UTR) in the boxes at the top of the ‘Capital gains summary’ pages. You’ll find your UTR on any letters from us.



Example of ‘Capital gains summary’ page

The Capital gains summary page is split into 7 sections:

- Residential property (and carried interest) (boxes 3 to 13)
- Other property, assets and gains (boxes 14 to 22)
- Listed shares and securities (boxes 23 to 30)
- Unlisted shares and securities (boxes 31 to 44)
- Losses and adjustments (boxes 45 to 52)
- Non-resident capital gains on UK land or property (boxes 52.1 to 52.5)
- Any other information (box 53 and 54)

These are intended as broad titles and the detail of what to include in each section is included in these notes.

Any details of gains or losses on disposals for which Entrepreneurs’ Relief is claimed in box 50, must also be included in the ‘Other property, assets and gains’ section on page CG1.

Residential property (and carried interest)

Residential property includes interests in properties which are capable of being used as a domestic residence even if you did not occupy the property yourself or you let it out to tenants. Interests in land, property, or both being converted into dwellings or not currently being lived in are also classed as residential properties.

If you need help, ask your tax adviser.

Box 3 Number of disposals

Put the number of disposals of interests in residential property assets that you made from 6 April 2019 to 5 April 2020 in box 3.

Ignore disposals you do not make in your own capacity, for example, disposals you make as a trustee.

If carried interest rules apply, treat this as one disposal.

Box 4 Disposal proceeds

Put the total disposal proceeds for all interests in residential property assets (before taking into account any reliefs or claims) in box 4.

Box 5 Allowable costs (including purchase price)

Put your total allowable costs in box 5.

Box 6 Gains in the year, before losses

Put the total of any gains made on the disposals of interests in residential property (and any carried interest gains) in box 6. This figure will be the gain minus any relief, claims or elections.

Do not include any gains subject to non-resident Capital Gains Tax. See boxes 52.1 onwards.

You also need to put gains from earlier years in box 6. For example, if:

- you claimed Rollover Relief on the purchase of a wasting asset
- you claimed Gift Hold-Over Relief on a transfer of certain assets and you are now non-resident
- a gain accrued when you were temporarily not resident in the UK
- a previously unremittable gain was remitted in the year
- a foreign chargeable gain from an earlier year was remitted to the UK in 2019 to 2020

Do not deduct the 'annual exempt amount', you'll get this automatically.

Box 7 Losses in the year

Put the total of any losses made on the disposals of interests in residential property in box 7.

This figure will be after taking into account the effect of any relief, claims or elections.

Do not include any losses subject to non-resident Capital Gains Tax. See box 52.5.

Box 8 If you're making a claim or election, put the relevant code in the box

If you make a claim or election, you must tell us in your computation. You can find the 3-letter code in the table on page CGN 3.

Box 9 Is not in use

See boxes 52.1 onwards.

Box 10 Is not in use

See boxes 52.1 onwards.

Box 11 If, during 2019 to 2020, you submitted Real Time Transaction returns for the disposal of residential properties, put the overall gain or loss in the box

If you've disposed of an interest in a residential property and included this when you used the 'real time' Capital Gains Tax service, put the overall gain or loss in the box. If the result for the year was a loss, put a minus sign in the shaded box in front of your figure.

Enter the reference numbers of any 'real time' Capital Gains Tax submissions made in box 54.

These gains must also be included in the totals for gains in box 6 and losses in box 7.

Box 12 Tax on gains in box 11 already paid

In box 12, put the total amount of tax you paid on gains included in box 11 when you used the 'real time' Capital Gains Tax service.

Box 13 Carried interest

Put the amount of gain from carried interest in box 13. This amount (minus any reliefs or claims) must be included in the box 6 total.

This box will not apply in many cases.

Other property, assets and gains

This section of the return is for gains or losses on disposals of assets not covered elsewhere.

In addition, any details of gains or losses on disposals for which Entrepreneurs' Relief has been claimed must be included in this section.

Box 14 Number of disposals

Put the number of disposals of property (other than residential property) or assets that you made from 6 April 2019 to 5 April 2020 in box 14.

If you have attributed gains to include in box 17, treat these as 'one' disposal in box 14.

Ignore disposals you do not make in your own capacity, for example, disposals you make as a trustee.

Box 15 Disposal proceeds

Put the total disposal proceeds for other property and other assets (before taking into account any reliefs or claims) in box 15.

Box 16 Allowable costs (including purchase price)

Put your total allowable costs in box 16.

Box 17 Gains in the year, before losses

Put the total of any gains made on the disposal of other property and other assets in box 17. This figure will be the gain minus any relief, claims or elections.

You'll also need to put some gains from earlier years in box 17. For example, if:


- you claimed Rollover Relief on the purchase of a wasting asset
- you claimed Gift Hold-Over Relief on a transfer of an asset to you and you are now non-resident
- a gain on qualifying corporate bonds was deferred due to a share reorganisation
- you deferred a gain on a subscription for Enterprise Investment Scheme or Venture Capital Trust shares
- a gain accrued when you were temporarily not resident in the UK
- a previously unremittable gain was remitted in the year
- a foreign chargeable gain from an earlier year was remitted to the UK in the 2019 to 2020 tax year
- you previously claimed Entrepreneurs' Relief and the gains were deferred from before 23 June 2010 and came into charge in the 2019 to 2020 tax year

Only deduct losses if you included them in a claim for Entrepreneurs' Relief.

Do not deduct the 'annual exempt amount', you'll get this automatically.

Box 18 Attributed gains where personal losses cannot be set off

Only fill in this box if you've received any gains, capital payments or benefits, as a beneficiary from a non-UK resident trust.

 For more information, go to www.gov.uk and search for 'HS301'.

Box 19 Losses in the year

Put the total of any losses made on the disposals of other property and assets in box 19. This figure will be after taking into account the effect of any relief, claims or elections.

Any losses on disposals that relate to an Entrepreneurs' Relief claim should be accounted for in box 17.

Box 20 If you're making a claim or election, put the relevant code in the box

If you make a claim or election, you must tell us in your computation. You can find the 3-letter code in the table on page CGN 3.

Box 21 If, during 2019 to 2020, you submitted Real Time Transaction returns for the disposal of an asset of this type, put the overall gain or loss in the box

If you've disposed of other property and assets and included this when you used the 'real time' Capital Gains Tax service, put the overall gain or loss in the box. If the result for the year was a loss, put a minus sign in the shaded box in front of your figure. Enter the reference numbers for any 'real time' Capital Gains Tax submissions made in box 54.

These gains must also be included in the totals for gains in box 17 and losses in box 19.

Box 22 Tax on gains in box 21 already paid

In box 22, put the total tax you paid on gains in box 21 when you used the 'real time' Capital Gains Tax service.

Listed shares and securities

These are:

- shares or securities from a company listed on a recognised stock exchange
- shares in a UK open-ended investment company
- units in an authorised unit trust

If you've any unlisted shares and securities fill in boxes 31 to 44. Also, use the 'Unlisted shares and securities' section for listed shares and securities where any of the following apply:


- Employee Shareholder Status
- Enterprise Investment Scheme
- Seed Enterprise Investment Scheme
- Share Loss relief where losses are claimed against income

Box 23 Number of disposals

Put the number of disposals that you made from 6 April 2019 to 5 April 2020 in box 23.

Count all disposals of the same class of share or security in the same company made on the same day as a single disposal.

Ignore disposals you do not make in your own capacity, for example, disposals you make as a trustee.

 For more information about shares and Capital Gains Tax, go to www.gov.uk and search for 'HS284'.

Box 24 Disposal proceeds

Put the total disposal proceeds (before taking off any reliefs, claims or elections) in box 24.

Box 25 Allowable costs (including purchase price)

Put your total allowable costs in box 25.

Box 26 Gains in the year, before losses

Put the total of any gains you made in box 26. This figure will be the gain minus any relief, claims or elections.

Box 27 Losses in the year

Put the total of any losses made on the disposals in box 27. This figure will be after taking into account the effect of any relief, claims or elections.

Box 28 If you're making a claim or election, put the relevant code in the box

If you make a claim or election, you must tell us in your computation. You can find the 3-letter code in the table on page CGN 3.

Box 29 If, during 2019 to 2020, you submitted Real Time Transaction returns for the disposal of listed shares or securities, put the overall gain or loss in the box

If you've disposed of listed shares or securities and included this when you used the 'real time' Capital Gains Tax service, put the overall gain or loss in the box. If the result for the year was a loss, put a minus sign in the shaded box in front of your figure. Enter the reference numbers for any 'real time' Capital Gains Tax submissions made in box 54.

These gains must also be included in the totals for gains in box 26 and losses in box 27.

Box 30 Tax on gains in box 29 already paid

In box 30, enter the total tax you paid on gains in box 29 when you used the 'real time' Capital Gains Tax service.

Unlisted shares and securities


These are any shares and securities not included in the listed shares section. For example, shareholdings in Alternative Investment Market companies are 'unlisted' or certain reliefs apply.

Box 31 Number of disposals

Put the number of disposals that you made from 6 April 2019 to 5 April 2020 in box 31.

Count all disposals of the same class of share or security in the same company made on the same day as a single disposal.

Ignore disposals you do not make in your own capacity, for example, disposals you make as a trustee.

 For more information about shares and Capital Gains Tax, go to www.gov.uk and search for 'HS284'.

Box 32 Disposal proceeds

Put the total disposal proceeds (before taking off any reliefs, claims or elections) in box 32.

Box 33 Allowable costs (including purchase price)

Put your total allowable costs in box 33.

Box 34 Gains in the year, before losses

Put the total of any gains you made in box 34. This figure will be the gain minus any relief, claims or elections.

Box 35 Losses in the year

Put the total of any losses made on the disposals in box 35. This figure will be after taking into account the effect of any relief, claims or elections.

Box 36 If you're making a claim or election, put the relevant code in the box

If you make a claim or election, you must tell us in your computation. You can find the 3-letter code in the table on page CGN 3.

Box 37 If, during 2019 to 2020, you submitted Real Time Transaction returns for the disposal of unlisted shares or securities, put the overall gain or loss in the box

If you've included the disposal when you used the 'real time' Capital Gains Tax service, put the overall gain or loss in the box. If the result for the year was a loss, put a minus sign in the shaded box in front of your figure. Enter the reference numbers for any 'real time' Capital Gains Tax submissions made in box 54.

These gains must also be included in the totals for gains in box 34 and losses in box 35.

Box 38 Tax on gains in box 37 already paid

In box 38, put the total tax you paid on gains in box 37 when you used the 'real time' Capital Gains Tax service.

Box 39 Gains exceeding the lifetime limit for Employee Shareholder Status shares

Put the amount of gains exceeding the lifetime limit for Employee Shareholder Status shares in box 39.

Box 40 Gains invested under Seed Enterprise Investment Scheme and qualifying for relief


Put in box 40 the total of all your gains made on the disposal of assets in the year to 5 April 2020 where, because of reinvestment into shares issued to you, or treated as issued to you, in that year by one or more Seed Enterprise Investment Companies, you claim that they qualify for exemption.

You'll need to use and attach the claim forms, provided with the SEIS3 certificates, to the 'Capital gains summary' pages of your tax return.

 For more information on Seed Enterprise Investment Schemes, go to www.gov.uk and search for 'HS393'.

Box 41 Losses used against income - amount claimed against 2019 to 2020 income

This box only applies if you can set capital losses against your income for the 2019 to 2020 tax year. You'll need Helpsheet 286, 'Negligible value claims and Income Tax losses on disposals of shares you've subscribed for in qualifying trading companies', Helpsheet 297, 'Capital Gains Tax and Enterprise Investment Scheme' and Helpsheet 393, 'Seed Enterprise Investment Scheme - Income Tax and Capital Gains Tax Relief' to help you fill in this box.


 For more information, go to www.gov.uk and search for 'HS286', 'HS297' or 'HS393'.

Box 42 Amount in box 41 relating to Share Loss Relief in 2019 to 2020 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme relief is attributable

Put the amount you included in box 41 for shares that Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is due, in box 42.

Box 43 Losses used against income - amount claimed against 2018 to 2019 income

This box only applies if you can set capital losses against your income for the 2018 to 2019 tax year. You'll need Helpsheet 286, 'Negligible value claims and Income Tax losses on disposals of shares you've subscribed for in qualifying trading companies', Helpsheet 297, 'Capital Gains Tax and Enterprise Investment Scheme' and Helpsheet 393, 'Seed Enterprise Investment Scheme - Income Tax and Capital Gains Tax Relief' to work out if you can fill in these boxes.

 For more information, go to www.gov.uk and search for 'HS286', 'HS297' or 'HS393'.

Box 44 Amount in box 43 relating to Share Loss Relief in 2018 to 2019 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme relief is attributable

Put the amount you included in box 43 for shares that Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is due, in box 44.

Losses and adjustments

Losses set against 2019 to 2020 capital gains

Box 45 Losses brought forward and used in-year

You can only use losses brought forward to reduce gains to the ‘annual exempt amount’ for the year. For the 2019 to 2020 tax year the annual exempt amount is:

- £12,000 for individuals
- £6,000 for most trustees

Only use this box for losses that can be utilised in this year.

Box 46 Income losses of 2019 to 2020 set against gains

Put the amount of any allowable trading losses that you want to set against chargeable gains in box 46. This should be the lower of:

- the total losses you can claim
- the amount required (after setting off capital losses for the year) to reduce the gain to zero

i For more information, go to www.gov.uk and search for ‘HS227’.

2019 to 2020 capital losses – other information

Box 47 Losses available to be carried forward

You can carry your unused losses (including ‘clogged losses’) forward to later years. Enter the total amount that is to be carried forward.

Box 48 Losses used against an earlier year’s gain

This box only applies in limited circumstances. For example, when someone dies.

i For more information, go to www.gov.uk and search for ‘HS282’.
To find out about carrying back losses to earlier years, go to www.gov.uk/hmrc-internal-manuals/capital-gains-manual

Investors’ Relief and Entrepreneurs’ Relief

Box 49 Gains qualifying for Investors’ Relief

Put in box 49, the total amount of all your gains that qualify for Investors’ Relief.

i For more information on Investors’ Relief, go to www.gov.uk and search for ‘HS308’.

Box 50 Gains qualifying for Entrepreneurs’ Relief

Put in box 50, the total amount of all your aggregated gains that qualify for Entrepreneurs’ Relief, apart from those deferred from before 23 June 2010.

All disposals qualifying for Entrepreneurs’ Relief must be included in the total of box 17 of the ‘Other property, assets and gains’ section on page CG1.

i For more information about Entrepreneurs’ Relief, go to www.gov.uk and search for ‘HS275’.

Tax adjustments to 2019 to 2020 capital gains

Box 51 Adjustments to Capital Gains Tax

If the adjustment reduces the amount of Capital Gains Tax payable, put a minus sign in the shaded box in front of your figure.

You may need to put a net adjustment in box 51 if:

- your capital gain has Foreign Tax Credit Relief
- your capital gain includes a liability for non-resident or dual resident trusts
- you’ve claimed the remittance basis in an earlier tax year and made an election for foreign losses
- you’ve clogged losses or need to amend the allocation of losses
- you’re chargeable to Income Tax on disguised interest and wish to avoid double taxation
- only part of a gain is covered by Entrepreneurs’ Relief and the rate of tax at which the remainder of the gain is taxed should be increased

Tax adjustments to 2017-18 capital gains	
51 Adjustments to Capital Gains Tax	52 Additional liability for non-resident or dual resident trusts
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Example of ‘Capital gains summary’ page

Box 52 Additional liability for non-resident or dual resident trusts

You’ll need Helpsheet 301, ‘Beneficiaries receiving capital payments from non-resident trusts and the calculation of the increase in tax charge’ to work out the amount to put in box 52.

i For more information, go to www.gov.uk and search for ‘HS301’.

Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals

If you are chargeable on non-resident capital gains (NRCG) in respect of direct or indirect disposals of UK property or land in the 2019 to 2020 tax year, you must consider completing boxes 52.1 to 52.5.

A non-resident Capital Gains Tax return of each gain should have been made within 30 days of completion of conveyance.

i For more information, go to www.gov.uk/guidance/pay-capital-gains-tax-for-non-residents

This section should show the overall results for the 2019 to 2020 tax year. Enter the reference numbers of all NRCGT returns made in the 'Any other information box, box 54.

Box 52.1 For direct disposals of UK residential property or properties

Put the total gain in box 52.1.

Box 52.2 For direct disposals of non-resident UK properties or land, or indirect disposals of any UK properties or land

Put the total gain in box 52.2.

Box 52.3 Indirect disposals

If any of the gains in box 52.2 are from indirect disposals, put 'X' in box 52.3.

Box 52.4 Tax on gains in boxes 52.1 and 52.2 already paid

Put the amount of tax paid from your non-resident Capital Gains Tax return in box 52.4.

Box 52.5 Total losses available against NRCGT gains for the year

Put the total allowable losses in box 52.5.

i For more information on non-resident capital gains and losses, go to www.gov.uk and search for 'HS307'.

Any other information

Box 53 If your computations include any estimates or valuations, put 'X' in the box

If your computation includes estimated figures or a valuation, you **must** tell us where and why:

- you've used estimated amounts
- and how you worked out these amounts

For valuations, you should also include:

- the date of the valuation
- a full description of the asset

Box 54

Please put any additional information in this box. For example:

- if you're making a claim or an election for losses on foreign assets to be allowable losses, write in the box 'I elect for my foreign losses to be allowable losses'
- any gains out of your computations, such as foreign gains that you are unable to bring into the UK
- any estimated figures
- anything you would like to add to support your computations
- details of computations and adjustments
- the reference number of each 'real time' Capital Gains Tax service made
- the reference number of each 'real time' Capital Gains Tax submission made
- the reference number of each NRCGT return made

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

Computation working sheet (for straightforward calculations)

Complete one sheet for each asset sold. There are additional working sheets on pages CGN 11 and CGN 12.

Description of asset, for example, type and number of shares sold or address of property

Date of disposal/sale DD MM YYYY

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Disposal/sale proceeds or market value if appropriate

A £

Incidental costs of disposal/sale

B £

Net disposal proceeds box A minus box B

C £

Date of acquisition DD MM YYYY

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Cost or 31 March 1982 value see page CGN 2

D £

Incidental costs of acquisition

E £

Improvement costs

F £

Total costs boxes D + E + F

G £

Gain or loss box C minus box G

H £

Capital gains elections or reliefs (not the annual exempt amount or Entrepreneurs' Relief) and description

I £

Net gain box H minus box I

J £

Computation working sheet (for straightforward calculations)

Complete one sheet for each asset sold.

Description of asset, for example, type and number of shares sold or address of property

Date of disposal/sale DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Disposal/sale proceeds or market value if appropriate

A	£	<input type="text"/>
---	---	----------------------

Incidental costs of disposal/sale

B	£	<input type="text"/>
---	---	----------------------

Net disposal proceeds box A minus box B

C	£	<input type="text"/>
---	---	----------------------

Date of acquisition DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Cost or 31 March 1982 value see page CGN 2

D	£	<input type="text"/>
---	---	----------------------

Incidental costs of acquisition

E	£	<input type="text"/>
---	---	----------------------

Improvement costs

F	£	<input type="text"/>
---	---	----------------------

Total costs boxes D + E + F

G	£	<input type="text"/>
---	---	----------------------

Gain or loss box C minus box G

H	£	<input type="text"/>
---	---	----------------------

Capital gains elections or reliefs (not the annual exempt amount or Entrepreneurs' Relief) and description

I	£	<input type="text"/>
---	---	----------------------

Net gain box H minus box I

J	£	<input type="text"/>
---	---	----------------------

Computation working sheet (for straightforward calculations)

Complete one sheet for each asset sold.

Description of asset, for example, type and number of shares sold or address of property

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Date of disposal/sale DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Disposal/sale proceeds or market value if appropriate

A	<input type="text"/>	£
----------	----------------------	---

Incidental costs of disposal/sale

B	<input type="text"/>	£
----------	----------------------	---

Net disposal proceeds box A minus box B

C	<input type="text"/>	£
----------	----------------------	---

Date of acquisition DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Cost or 31 March 1982 value see page CGN 2

D	<input type="text"/>	£
----------	----------------------	---

Incidental costs of acquisition

E	<input type="text"/>	£
----------	----------------------	---

Improvement costs

F	<input type="text"/>	£
----------	----------------------	---

Total costs boxes D + E + F

G	<input type="text"/>	£
----------	----------------------	---

Gain or loss box C minus box G

H	<input type="text"/>	£
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Capital gains elections or reliefs (not the annual exempt amount or Entrepreneurs' Relief) and description

I	<input type="text"/>	£
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Net gain box H minus box I

J	<input type="text"/>	£
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These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.