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**From:**

**Sent:**

24 June 2014 16:30

**To:**

**Subject:**

FW: Consultation on Non-Residents - response from

**From:**

**Sent:** 30 April 2014 06:44

**To:** TaxTeam, CapitalGains (CAR Capital Gains)

**Subject:** Consultation on Non-Residents

Dear Sir / Madam,

A question for you - we lived in the UK for 15 years before my husband was sent by his company abroad for work. We kept our flat in London, which we had owned for 10 years at that stage, instead of selling it because, in the event we came back, we wanted to have a place to return to - also, our son grew up there and we wanted him to have a place where he felt he could always return to.

In that time, we rented out the flat instead of selling it. So in this manner we have become "accidental landlords" as opposed to a group that buys and sells property specifically for investment purposes.

Until now (or rather, April 2015), the rules have been clear - the time spent abroad for work is not deemed to be treated as a period where the flat is subject to capital gains. However, how will situations similar to ours be treated post-April 2015:

- at what point in time does the capital gains start for those working abroad? Will it also be April 2015?
- how do you set the valuation level? Is it an estimated price of the flat at April 2015 conducted by an average of 3 estate agents, for example, or something similar?
- how do you handle people who lived in the flat/house, left for a few years, and came back to England later?
- how do you handle people who lived and worked in England but then retired to another country, say, France?

We appreciate your assistance as we would like to make an informed decision before taking an action.

Sincerely,

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