

Working sheet for Self Assessment return for year 2020 to 2021 – how to calculate the increase in tax

Total payments and benefits received from non-resident, dual resident or immigrating trusts

Matched with trust gains from:

	Normal tax due		
• years before 6 April 2015	<input type="text" value="£"/>	x 60% =	<input type="text" value="£"/>
	Normal tax due		
• year ended 5 April 2016	<input type="text" value="£"/>	x 50% =	<input type="text" value="£"/>
	Normal tax due		
• year ended 5 April 2017	<input type="text" value="£"/>	x 40% =	<input type="text" value="£"/>
	Normal tax due		
• year ended 5 April 2018	<input type="text" value="£"/>	x 30% =	<input type="text" value="£"/>
	Normal tax due		
• year ended 5 April 2019	<input type="text" value="£"/>	x 20% =	<input type="text" value="£"/>
	Normal tax due		
• year ended 5 April 2020	<input type="text" value="£"/>	No increase due*	
	Normal tax due		
• year ended 5 April 2021	<input type="text" value="£"/>	No increase due	
	Total increase in tax		<input type="text" value="£"/>

Copy this figure to box 52 of your [Capital Gains Tax summary](#) pages.

*A 10% increase may apply if the special anti-avoidance provisions in relation to transfers of value by trustees linked with trustee borrowing also apply.