



Capital Gains Tax summary

Tax year 6 April 2023 to 5 April 2024 (2023–24)

1 Your name <input type="text"/>	2 Your Unique Taxpayer Reference (UTR) <input type="text"/>
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i You must enclose your computations, including details of each gain or loss, as well as filling in the boxes.

Residential property (and carried interest) Please read the [notes](#) before filling in this section.

<p>3 Number of disposals <input type="text"/></p> <p>4 Disposal proceeds £ <input type="text"/> · <input type="text"/></p> <p>5 Allowable costs (including purchase price) £ <input type="text"/> · <input type="text"/></p> <p>6 Gains in the year, before losses – any gains included in boxes 9, 11 and 13 amounts must be included in this total £ <input type="text"/> · <input type="text"/></p> <p>7 Losses in the year – any losses included in boxes 9 and 11 amounts must be included in this total £ <input type="text"/> · <input type="text"/></p> <p>8 If you're making any claim or election, put the relevant code in the box <input type="text"/></p>	<p>9 Total gains or losses on UK residential property reported on Capital Gains Tax UK Property Disposal returns £ <input type="text"/> · <input type="text"/></p> <p>10 Tax on gains in box 9 already charged £ <input type="text"/> · <input type="text"/></p> <p>11 Total gains or losses on non-UK residential property or carried interest reported on Real Time Transaction returns £ <input type="text"/> · <input type="text"/></p> <p>12 Tax on gains in box 11 already paid £ <input type="text"/> · <input type="text"/></p> <p>13 Carried interest £ <input type="text"/> · <input type="text"/></p>
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Other property, assets and gains Please read the [notes](#) before filling in this section.

<p>14 Number of disposals <input type="text"/></p> <p>15 Disposal proceeds £ <input type="text"/> · <input type="text"/></p> <p>16 Allowable costs (including purchase price) £ <input type="text"/> · <input type="text"/></p> <p>17 Gains in the year, before losses – do not include attributed gains included in box 18. Any gains included in box 21 amounts must be included in this total £ <input type="text"/> · <input type="text"/></p> <p>18 Attributed gains where personal losses cannot be set off £ <input type="text"/> · <input type="text"/></p>	<p>19 Losses in the year – any losses included in box 21 amounts must be included in this total £ <input type="text"/> · <input type="text"/></p> <p>20 If you're making any claim or election, put the relevant code in the box <input type="text"/></p> <p>21 Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns £ <input type="text"/> · <input type="text"/></p> <p>22 Tax on gains in box 21 already paid £ <input type="text"/> · <input type="text"/></p>
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Listed shares and securities Please read the [notes](#) before filling in this section.

<p>23 Number of disposals</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>27 Losses in the year – any losses included in box 29 amounts must be included in this total</p> <p>£ <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"/></p>
<p>24 Disposal proceeds</p> <p>£ <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"/></p>	<p>28 If you're making any claim or election, put the relevant code in the box</p> <p><input type="text"/> <input type="text"/> <input type="text"/></p>
<p>25 Allowable costs (including purchase price)</p> <p>£ <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"/></p>	<p>29 Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns</p> <p>£ <input type="text"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>26 Gains in the year, before losses – any gains included in box 29 amounts must be included in this total</p> <p>£ <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"/></p>	<p>30 Tax on gains in box 29 already paid</p> <p>£ <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"/></p>

Unlisted shares and securities Please read the [notes](#) before filling in this section.

<p>31 Number of disposals</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>39 Gains exceeding the lifetime limit for employee shareholder status shares</p> <p>£ <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"/></p>
<p>32 Disposal proceeds</p> <p>£ <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"/></p>	<p>40 Gains invested under Seed Enterprise Investment Scheme and qualifying for relief</p> <p>£ <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"/></p>
<p>33 Allowable costs (including purchase price)</p> <p>£ <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"/></p>	<p>41 Losses used against income – amount claimed against 2023–24 income</p> <p>£ <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"/></p>
<p>34 Gains in the year, before losses – any gains included in box 37 amounts must be included in this total</p> <p>£ <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"/></p>	<p>42 Amount in box 41 relating to share loss relief in 2023–24 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is attributable</p> <p>£ <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"/></p>
<p>35 Losses in the year – any losses included in box 37 amounts must be included in this total</p> <p>£ <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"/></p>	<p>43 Losses used against income – amount claimed against 2022–23 income</p> <p>£ <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"/></p>
<p>36 If you're making any claim or election, put the relevant code in the box</p> <p><input type="text"/> <input type="text"/> <input type="text"/></p>	<p>44 Amount in box 43 relating to share loss relief in 2022–23 to which Enterprise Investment Scheme or Seed Enterprise Investment Scheme Relief is attributable</p> <p>£ <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"/></p>
<p>37 Total gains or losses on the disposal of an asset of this type reported on Real Time Transaction returns</p> <p>£ <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>38 Tax on gains in box 37 already paid</p> <p>£ <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"/></p>

Losses and adjustments Please read the [notes](#) before filling in this section.

Losses set against 2023–24 capital gains	
45 Losses brought forward and used in-year £ <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"/>	46 Income losses of 2023–24 set against gains £ <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"/>

2023–24 capital losses – other information	
47 Losses available to be carried forward £ <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"/>	48 Losses used against an earlier year's gain £ <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"/>

Investors' Relief and Business Asset Disposal Relief (previously 'Entrepreneurs' Relief')	
49 Gains qualifying for Investors' Relief £ <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"/>	50 Gains qualifying for Business Asset Disposal Relief £ <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"/>
	50.1 Lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed – the total amount claimed to date £ <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"/>

Tax adjustments to 2023–24 capital gains	
51 Adjustments to Capital Gains Tax £ <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"/>	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"/>

Non-resident Capital Gains Tax (NRCGT) on UK property or land and indirect disposals
Please read the [notes](#) before filling in this section.

52.1 For direct disposals of UK residential property or properties, put the total gains chargeable to NRCGT in the box £ <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"/>	52.3 If any of the gains in box 52.2 are from indirect disposals, put 'X' in the box <input type="checkbox"/>
52.2 For direct disposals of non-residential UK properties or land, or indirect disposals of any UK properties or land, put the total gains chargeable to NRCGT in the box £ <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"/>	52.4 Tax on gains in boxes 52.1 and 52.2 already charged £ <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"/>
	52.5 Total losses available against NRCGT gains for the year £ <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"/>

i If you have reported gains on excluded indexed securities, or gains or losses on share repurchases and security redemptions from a qualifying asset holding company (QAHC) in any of the sections on pages CG1 or CG2, complete the section on page CG4 overleaf.

Gains on excluded indexed securities and gains and losses on share repurchases and security redemptions from a qualifying asset holding company (QAHC)

Please read the [notes](#) before filling in this section.

Details of any gains or losses in this section should already be included in the relevant sections on pages CG1 and CG2.

52EG Total gains from the disposal of excluded indexed securities – the amount before losses and reliefs £ <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"/> 0 <input type="text"/> 0	52QG Total gains from QAHC share repurchases and security redemptions – the amount before losses and reliefs £ <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"/> 0 <input type="text"/> 0
	52QL Total losses from QAHC share repurchases and security redemptions £ <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"/> 0 <input type="text"/> 0

Any other information

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

54 Please give any other information in this space