

**Working sheet for Self Assessment return for year 2025 to 2026 –
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 2020	£ <input type="text"/>	x 60% =	£ <input type="text"/>
	Normal tax due		
• year ended 5 April 2021	£ <input type="text"/>	x 50% =	£ <input type="text"/>
	Normal tax due		
• year ended 5 April 2022	£ <input type="text"/>	x 40% =	£ <input type="text"/>
	Normal tax due		
• year ended 5 April 2023	£ <input type="text"/>	x 30% =	£ <input type="text"/>
	Normal tax due		
• year ended 5 April 2024	£ <input type="text"/>	x 20% =	£ <input type="text"/>
	Normal tax due		
• year ended 5 April 2025	£ <input type="text"/>	No increase due*	
	Normal tax due		
• year ended 5 April 2026	£ <input type="text"/>	No increase due	

Total increase in tax

£

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.