



## 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](http://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 £44,400
- your chargeable gains before taking off any losses were more than £11,100 ('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
- you disposed of the whole or part of an interest in a UK residential property when either non-resident or UK resident and the disposal was in the overseas part of a split year

**i** For more information about the remittance basis, go to [www.gov.uk](http://www.gov.uk) and search for 'HS264'.

You don't 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](http://www.gov.uk) and search for 'HS293'. For more information on Private Residence Relief, go to [www.gov.uk](http://www.gov.uk) and search for 'HS283'.

You don't 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 9 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 can't use the Working Sheet if:

- you got your asset by the exercise of an option
- the disposal is a part disposal
- you 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. Don't 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

## 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 don't 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.

 For more information about using the market value, go to [www.gov.uk/capital-gains-tax/market-value](http://www.gov.uk/capital-gains-tax/market-value)

## Transferring assets between connected people

If you sell, give or receive an asset from connected people you 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
- your and your partner's brothers and sisters
- your and your partner's parents and grandparents and other ancestors
- your 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 if you and your partner separate, divorce or dissolve your civil partnership.

 For more information, go to [www.gov.uk](http://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.

 For more information, go to [www.gov.uk/capital-gains-tax/losses](http://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 don't 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](http://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
Employee Shares	ESH
Entrepreneurs' Relief	ERL
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.

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

Example of 'Capital gains summary' page

The Capital gains summary page is split into 6 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 53)
- Any other information (box 54)

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

Any gains or losses on disposals for which Entrepreneurs' relief is claimed in boxes 49 or 50, must also be included in box 17 of the 'Other property, assets and gains' section on page CG1.

## Residential property (and carried interest)

### Box 3 Number of disposals

Put the number of disposals of interests in residential property assets that you made from 6 April 2016 to 5 April 2017 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.

Don't include any gains subject to non-resident Capital Gains Tax. Put these amounts in box 9. 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 2016–17

Don't deduct the 'annual exempt amount', you will 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.

Don't include any losses subject to non-resident Capital Gains Tax. Put these amounts in box 9.

### Box 8 If you are making any 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 your 3-letter code in the table on page CGN 3.

### Box 9 If you are chargeable to non-resident Capital Gains Tax (NRCGT) for the disposal of a UK residential property or properties during 2016–17, put the total gain chargeable to NRCGT after losses, or loss, in the box

If you've disposed of an interest in a residential property situated in the UK and were either not resident in the UK or the disposal was in the overseas part of a split year, you must complete this box. Enter the total amount of gains chargeable to NRCGT after any NRCGT losses of the year. If the total gain chargeable to NRCGT is a loss, put a minus sign in the shaded box in front of your figure. Enter the reference numbers of the NRCGT returns made in box 54.

**i** For more information on Capital Gains Tax for non-residents, go to [www.gov.uk/guidance/capital-gains-tax-for-non-residents-uk-residential-property](http://www.gov.uk/guidance/capital-gains-tax-for-non-residents-uk-residential-property)

### Box 10 Tax on gains in box 9 already charged

Enter the total amount of NRCGT you included on your NRCGT returns for the year.

### Box 11 If, during 2016–17, you submitted a Real Time Transaction Tax return(s) for the disposal of a residential property or properties, put the overall gain or loss in the box

If you've disposed of an interest in a residential property and included this on a Real Time Transaction Tax return, 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 Transaction Tax returns 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 charged

In box 12, put the total amount of tax you paid on the Real Time Transaction return(s) in box 11.

### Box 13 carried interest

Put the amount of gain from carried interest in box 13. This amount must be included in the box 6 total.

This box will not apply in many cases.

## Other property, assets and gains

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 2016 to 5 April 2017 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 2016 to 2017 tax year
- you previously claimed Entrepreneurs' Relief and the gains were deferred from before 23 June 2010 and came into charge in the 2016 to 2017 tax year

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

Don't deduct the 'annual exempt amount', you will 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.

**i** For more information, go to [www.gov.uk](http://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 a Entrepreneurs' relief claim should be accounted for in box 17.

### **Box 20 If you are making any 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 your 3-letter code in the table on page CGN 3.

### **Box 21 If, during 2016–17, you submitted a Real Time Transaction Tax return(s) for the disposal of other property, assets or gains put the overall gain or loss in the box**

If you have disposed of other property and assets and included this on a Real Time Transaction return 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 Transaction Tax returns 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 charged**

In box 22, put the total tax you paid on the Real Time Transaction return(s) in box 21.

### **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 2016 to 5 April 2017 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.

**i** For more information about shares and Capital Gains Tax, go to [www.gov.uk](http://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 are making any 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 your 3-letter code in the table on page CGN 3.

**Box 29 If, during 2016–17, you submitted a Real Time Transaction Tax return(s) for the disposal of listed shares, put the overall gain or loss in the box**

If you've disposed of listed shares and included this on a Real Time Transaction return 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 Transaction returns 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 charged**

In box 30, enter the total tax you paid on the Real Time Transaction return(s) in box 29.

### 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 2016 to 5 April 2017 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](http://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 are making any 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 your 3-letter code in the table on page CGN 3.

**Box 37 If, during 2016–17, you submitted a Real Time Transaction Tax return(s) for the disposal of unlisted shares and securities, put the overall gain or loss in the box**

If you've included the disposal on a Real Time Transaction return, 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 Transaction returns 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 charged**

In box 38, put the total tax you paid on the Real Time Transaction return(s) in box 37.

**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 2017 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.

**i** For more information, on Seed Enterprise Investment Schemes, go to [www.gov.uk](http://www.gov.uk) and search for 'HS393'.

#### **Box 41 Losses used against income - amount claimed against 2016-17 income**

This box only applies if you can set capital losses against your income for the 2016 to 2017 tax year. You'll need Helpsheet 286, 'Negligible value claims and Income Tax losses on disposals of shares you have subscribed for in qualifying trading companies', Helpsheet 297, 'Enterprise Investment Scheme and Capital Gains Tax' and Helpsheet 393, 'Seed Enterprise Investment Scheme - Income Tax and Capital Gains Tax Relief' to help you fill in this box.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS286', 'HS297' or 'HS393'.

#### **Box 42 Amount in box 41 relating to Share Loss Relief in 2016-17 to which Enterprise Investment Scheme/ 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 2015-16 income**

This box only applies if you can set capital losses against your income for the 2015 to 2016 tax year. You'll need Helpsheet 286, 'Negligible value claims and Income Tax losses on disposals of shares you have subscribed for in qualifying trading companies', Helpsheet 297, 'Enterprise Investment Scheme and Capital Gains Tax' and Helpsheet 393, 'Seed Enterprise Investment Scheme - Income Tax and Capital Gains Tax Relief' to work out if you can fill in these boxes.

**i** For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'HS286', 'HS297' or 'HS393'.

#### **Box 44 Amount in box 43 relating to Share Loss Relief in 2015-16 to which Enterprise Investment Scheme/ 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 2016-17 capital gains**

#### **Box 45 Losses brought forward and used in the year**

You can only use losses brought forward to reduce gains to the 'annual exempt amount' for the year. For the 2016 to 2017 tax year the annual exempt amount is:

- £11,100 for individuals
- £5,550 for most trustees

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

#### **Box 46 Income losses of 2016-17 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](http://www.gov.uk) and search for 'HS227'.

### **2016-17 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. You must keep separate records of any unused losses claimed for 1995 to 1996 and earlier years, and 1996 to 1997 and later tax years.

#### **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](http://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](http://www.gov.uk/hmrc-internal-manuals/capital-gains-manual)

### **Entrepreneurs' Relief**

#### **Box 49 Gains qualifying for Entrepreneurs' Relief - Gains before 23 June 2010**

If you deferred gains on disposals made before 23 June 2010 for which you claimed Entrepreneurs' Relief, use Helpsheet 275, 'Entrepreneurs' Relief' to help you.





## Computation Working Sheet (for straightforward calculations)

Complete one sheet for each asset sold. There are additional working sheets on pages CGN 10, 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

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

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

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

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

□	□	□	□	□	□	□	□
---	---	---	---	---	---	---	---

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"/>
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## 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"/>
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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"/>
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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"/>
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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"/>
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## 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"/>
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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"/>
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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.