

Capital Gains Tax and the sale of UK Residential Property

If you sold a property in the UK on or after 6 April 2020

You must report and pay any Capital Gains Tax due on UK residential property within 60 days of selling the property if the completion date was on or after 27 October 2021.

If your property was jointly owned you must report your own gain or loss.

Report and pay online

Use a Capital Gains Tax on UK property account to:

- ***report and pay any tax due on UK property***
- ***view or change a previous return***

You'll need a Government Gateway user ID and password to set up your account or sign in. If you do not have a user ID, you can create one the first time you sign in.

You will have to contact HMRC to obtain a reference number and authorise Leigh Christou to represent you – see the HMRC guidance below:

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Coventry, CV3 1JN
Tel: +44 (0)24 7625 1333
Fax: +44 (024) 7625 1777

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Step 1: The client creates a CGT on UK property account

The client should follow the green 'Start' button from [Report and pay Capital Gains Tax on UK property](#).

If the client already has government gateway credentials they sign in with those existing credentials. It is not necessary to set up new credentials for the service; a set of government gateway credentials that is used for any another government service can be reused.

If the client does not have any government gateway credentials, they will need to set some up. They should follow the same green 'Start' button but then click on the link underneath the sign in box where it says 'Create sign in details' and then follow the steps on screen to set up a username and password and verify their ID, before proceeding to create their CGT UK property account.

At the end of the process, the system issues a reference number for the CGT UK property account. This is a 15-digit number in the format XYCGTxxxxxxxxxx or similar. It is important that client keeps a note of this reference, as it will be needed for the subsequent steps.

Once you have the 15-digit reference number and pass it on to us, we will then be able to take matters forward. You will be required to respond to this quite promptly as the link will expire. Once this is done HMRC will confirm the completion of the process.

Please note that in order to give us as your agent authorisation, you will need to use the same Government Gateway user ID you used to sign up for this service.

Should you have any queries, please do not hesitate to contact us