



**HM Revenue
& Customs**

CS&TD, BAI

**Assets, Residence and Valuation (CGT
Policy)**

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www.hmrc.gov.uk

Date 28 February 2023

Dear Chris

Capital Gains Tax: making the UK Property Account return available to download

We have corresponded about making the UK property account return available to download.

I am pleased to be able to tell you that from today, 28 February 2023, those who are unable to use the online service to report a property disposal will be able to download the paper form from the gov.uk website:

<https://www.gov.uk/government/publications/report-capital-gains-tax-on-uk-property>

There is a caveat to this. HMRC consider that the existing online service is the most secure and efficient way to notify HMRC of a residential property disposal and pay the CGT that is due. Consequently, the form is being made available to download on a trial basis. This trial will allow us to make sure that

Information is available in large print, audio tape and Braille formats.
Text Relay service prefix number – 18001



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the service is properly designed and to ensure that customers are only using the paper form when they can't use the existing digital route:

[Report and pay your Capital Gains Tax: If you sold a property in the UK on or after 6 April 2020 - GOV.UK \(www.gov.uk\)](#)

We will be updating the relevant section of the CGT Manual:

[CG-APP18-100 - Part 1 Accessing the Capital Gains Tax \(CGT\) on UK Property Account - HMRC internal manual - GOV.UK \(www.gov.uk\)](#) in due course.

Yours sincerely

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HMRC