



Name of trust or estate

Tax reference

If you want help, look up the box numbers in the notes on Trust and Estate Capital Gains. To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

Residential Property

A	AA	B	C	D	E	G	H
Brief description of assets Enter full description of assets on page TC 6	Disposal Type R, see* on page TC 4	Tick box if estimate or valuation used	Enter the date of acquisition and 31 March 1982	Enter the date of disposal	Disposal proceeds	Enter details of any elections made, reliefs claimed or due and state amounts (£)	Enter chargeable gains after reliefs, but before losses in lines 1 to 6. Enter losses arising in lines 7 to 8.

Gains

1			/ /	/ /	£		£
2			/ /	/ /	£		£
3			/ /	/ /	£		£
4			/ /	/ /	£		£
5			/ /	/ /	£		£
6			/ /	/ /	£		£

Total

£

Total gains

£

Copy to box 5.1

Losses

7			/ /	/ /	£		£
8			/ /	/ /	£		£

Total

£

Total losses

£

Copy to box 5.2

Name of trust or estate

Tax reference

If you want help, look up the box numbers in the notes on Trust and Estate Capital Gains. To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

Other property, assets and gains

A	AA	B	C	D	E	G	H
Brief description of assets Enter full description of assets on page TC 6 and onwards	Type of disposal Enter Q, U, L or O, see* on page TC 4	Tick box if estimate or valuation used	Enter the date of acquisition and 31 March 1982	Enter the date of disposal	Disposal proceeds	Enter details of any elections made, reliefs claimed or due and state amounts (£)	Enter chargeable gains after reliefs, but before losses in lines 1 to 6. Enter losses arising in lines 7 to 8.

Gains

1			/ /	/ /	£		£
2			/ /	/ /	£		£
3			/ /	/ /	£		£
4			/ /	/ /	£		£
5			/ /	/ /	£		£
6			/ /	/ /	£		£

Total

£

Total gains

£

Copy to box 5.9

Losses

7			/ /	/ /	£		£
8			/ /	/ /	£		£

Total

£

Total losses

£

Copy to box 5.10

Your 2016-17 Capital Gains Tax liability

Residential property from page TC 1

Total gains in year before losses from page TC 1	5.1	£
Total losses of the year – copy to box 5.20	5.2	£
Income losses set against gains	5.3	£
Losses brought forward and used in year	5.4	£
Total taxable gains	5.5	£
Claim to special Capital Gains Tax treatment where a vulnerable beneficiary election has effect – amount of relief claimed	5.6	£
Annual exempt amount (read the notes before filling in this section)	5.7	£
Taxable gains	5.8	£

Other property, assets and gains from page TC 2

Total gains in year before losses from page TC 2	5.9	£
Total losses of the year – copy to box 5.20	5.10	£
Income losses set against gains	5.11	£
Losses brought forward and used in year	5.12	£
Total taxable gains	5.13	£
Claim to special Capital Gains Tax treatment where a vulnerable beneficiary election has effect – amount of relief claimed	5.14	£
Annual exempt amount (read the notes before filling in this section)	5.15	£
Taxable gains	5.16	£
<ul style="list-style-type: none"> Taxable gains qualifying for Entrepreneurs' Relief (but excluding gains deferred from before 23 June 2010) (read the notes before filling in this section) 	5.17	£

Only trustees need consider boxes 5.18 and 5.19

If the trust was made after 6 June 1978 how many trusts that were made after 6 June 1978 by the settlor of this trust still existed during the year to 5 April 2017? **5.18**

Is the trust for a disabled person? If yes, tick box 5.19 **5.19** ☐

Tick box if estimate or valuation used on page TC 1 or TC 2 **Yes** ☐

Tick box if you have given any details in column G on page TC 1 or TC 2 of any capital gains reliefs claimed or due **Yes** ☐

Tick box if you are claiming or using any 'clogged losses' (read the notes before filling in this section) **Yes** ☐

Enter the number of transactions from column AA on page TC 1 and TC 2, as follows:

– transactions in residential property, enter the details on page TC 6 **box R**

– transactions in listed shares or other securities (the definition is in the notes) **box Q**

– transactions in other shares or securities, enter details on page TC 6 **box U**

– transactions in land and property, enter details on page TC 6 **box L**

– transactions in other assets, enter details on page TC 7 **box O**

* For transactions in:

- residential property, enter **R**
- listed shares or other securities (the definition is in the notes), enter **Q**
- other shares or securities, enter **U**
- land and property, enter **L**
- other assets (for example, goodwill or valuable antiques), enter **O**

Capital losses

If your loss arose on a transaction with a connected person, you can only set that loss against gains you make on disposals to that same connected person (a clogged loss). Read the notes on connected persons and on clogged losses.

■ This year's losses

	from box 5.2 + 5.10
• total from page TC 3	5.20 £ <input type="text"/>
• used against gains	5.21 £ <input type="text"/>
• 2016–17 losses transferred to beneficiaries during the year and 2016–17 losses carried back (read the notes before filling in this section)	5.22 £ <input type="text"/>

	box 5.20 minus boxes (5.21 + 5.22)
• carried forward losses of 2016–17	5.23 £ <input type="text"/>

■ Summary of earlier years' losses

• unused losses of 1996–97 and later years	5.24 £ <input type="text"/>
• used this year (losses from box 5.24 are used in priority to losses from box 5.27)	5.25 £ <input type="text"/>
	box 5.24 minus box 5.25
• remaining unused losses of 1996–97 and later years	5.26 £ <input type="text"/>
• unused losses of 1995–96 and earlier years	5.27 £ <input type="text"/>
	boxes (5.24 + 5.26) minus box 5.25
• used this year (losses from box 5.24 are used in priority to losses from box 5.27)	5.28 £ <input type="text"/>

■ Total of unused losses to carry forward

	box 5.23 + box 5.26
• Carried forward losses of 1996–97 and later years	5.29 £ <input type="text"/>
	box 5.27 minus box 5.28
• Carried forward losses of 1995–96 and earlier years	5.30 <input type="text"/>

Other events in the year

If you are a personal representative, go straight to boxes 5.35 and 5.41.

Please tick the boxes which apply and provide the information asked for.

Has any person holding an interest in possession in settled property died during the year?

If yes, tick the box and give details below

5.31 ☐

Name and address of life tenant or life renter, etc

Date of death

Has any person become absolutely entitled to any part of the property during the year?

If yes, tick the box and give details below

5.32 ☐

Name and address of beneficiary

Date beneficiary became absolutely entitled

Nature of asset

Value of asset vesting

£

Amount of loss transferred to beneficiary

5.33 £

Have the trustees ceased being resident in the UK, or did they become dual resident?

If yes, tick the box and give details below

5.34 ☐

Description of assets held

Date of change

Amount of chargeable gains

£

Tick the box if you have submitted a Non-resident Capital Gains Tax return for the disposal of a UK residential property or properties during 2016-17

5.35 ☐

Total taxable gains or losses from Non-resident Capital Gains (put the amount in brackets if a loss)

5.36 £

Non-resident Capital Gains Tax already charged

5.37 £

Are you claiming Entrepreneurs' Relief for this year?

If yes, tick this box and give details below

5.38 ☐

Amounts on which Entrepreneurs' Relief is claimed – read the notes

Qualifying gains deferred before 23 June 2010

5.39 £

Do not enter this amount in box 5.17. Instead enter the relief claimed on this amount in column G on pages TC 1 and TC 2 on the line(s) relating to the disposal(s) – read the notes

Other qualifying gains

5.40 £

If you have enclosed a capital gains computation with your return, tick this box

5.41 ☐

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.

Residential property (R) / Land and property (L) - further information

If you have more than one transaction of these types of assets to return, please photocopy this section **before** filling it in and send all completed pages with your tax return. (Read the notes before filling in this section.)

Full address of residential property, property or land affected (attach a copy of any plan if this helps identification).

Description of residential property, property or land disposed of, including details of your ownership, for example freehold/leasehold and any tenancies affecting your ownership at the date of disposal and any other date for which a valuation has been made, and except in the case of an outright disposal of all of your interests, the interest which you have disposed of, or granted.

Tick box if you have already submitted form CG34 ☐

Enter any connection between you and the person from whom you acquired the asset or to whom you disposed of the asset.

If you have used an estimate or valuation in your capital gains computation but have not submitted form CG34, please enter the date to which the valuation relates, the amount (£) and the reason for the estimate or valuation. Please also attach a copy of any valuation obtained.

Other shares or securities (U) - further information

If you have more than one transaction of these types of assets to return, please photocopy this section **before** filling it in and send all completed pages with your tax return. (Read the notes before filling in this section.)

Description of shares or securities – including the name of company, company registration number (if known), number, class and nominal value of shares. Also, if possible, give a history of the shares disposed of, for instance, if there has been a reorganisation or takeover (give details of the original company and shares held in that company).

Tick box if you have already submitted form CG34 ☐

Enter any connection between you and the person from whom you acquired the asset or to whom you disposed of the asset.

If you have used an estimate or valuation in your capital gains computation but have not submitted form CG34, please enter the date to which the valuation relates, the amount (£) and the reason for the estimate or valuation. Please also attach a copy of any valuation obtained.

Other assets (O) – further information

If you have more than one transaction involving any other type of asset to return, please photocopy this page **before** filling it in and send all completed pages with your tax return. (Read the notes before filling in this section.)

Full description of the asset (other than shares or residential property, property or land) affected and any other information which helps identify the asset.

Tick box if you have already submitted form CG34 ☐

Enter any connection between you and the person from whom you acquired the asset or to whom you disposed of the asset.

If you have used an estimate or valuation in your capital gains computation but have not submitted form CG34, please enter the date to which the valuation relates, the amount (£) and the reason for the estimate or valuation. Please also attach a copy of any valuation obtained.

Please do not include any change of circumstances (for example, name and address) relating to the lead trustee, other trustees, settlors, beneficiaries, class of beneficiaries, protector, agents or any other natural person exercising effective control over the trust, in box 5.42. These changes must be made directly on the Trust Register.

5.42 Additional information