

6

## **Capital Gains Tax summary**

Tax year 6 April 2023 to 5 April 2024 (2023-24)

1 Your name	2 Your Unique Taxpayer Reference (UTR)
· · · · · · · · · · · · · · · · · · ·	

You must enclose your computations, including details of each gain or loss, as well as filling in the boxes.

Residential property (and carried interest) Please read the notes before filling in this section.

3 Number of disposals	<ul> <li>9 Total gains or losses on UK residential property reported on Capital Gains Tax UK Property Disposal returns</li> </ul>
4 Disposal proceeds £ 0 0	£   •   0   0     10   Tax on gains in box 9 already charged
5 Allowable costs (including purchase price)         £         •       0	<ul> <li>£</li> <li>11 Total gains or losses on non-UK residential property or carried interest reported on Real Time</li> </ul>
6 Gains in the year, before losses – any gains included in boxes 9, 11 and 13 amounts must be included in this total         £       •       0       0	Transaction returns     £
<ul> <li>7 Losses in the year – any losses included in boxes 9 and 11 amounts must be included in this total</li> <li>£</li> </ul>	12    Tax on gains in box 11 already paid      £    0      13    Carried interest
8 If you're making any claim or election, put the relevant code in the box	£ 00

Other property, assets and gains Please read the notes before filling in this section.

14 Number of disposals	19 Losses in the year – any losses included in box 21
	amounts must be included in this total           £         •         0         0
15 Disposal proceeds	
£ 00	20 If you're making any claim or election, put the relevant code in the box
16 Allowable costs (including purchase price)	
£	21 Total gains or losses on the disposal of an asset of
a Coine in the year hefers lesses do not include	this type reported on Real Time Transaction returns
17         Gains in the year, before losses – do not include           attributed gains included in box 18. Any gains included	£ 0 0
in box 21 amounts must be included in this total	
£ 00	22    Tax on gains in box 21 already paid      £    • 0 0
18 Attributed gains where personal losses cannot be set off	
£	

SA108 2024

Page CG 1

Listed shares and securities Please read the notes before filling in this section.

23 Number of disposals	27 Losses in the year – any losses included in box 29
	amounts must be included in this total
	£
24 Disposal proceeds	
£	28 If you're making any claim or election, put the
	relevant code in the box
25 Allowable costs (including purchase price)	
£ 0 0	
	29 Total gains or losses on the disposal of an asset of
26 Gains in the year, before losses – any gains included	this type reported on Real Time Transaction returns
in box 29 amounts must be included in this total	
£	
	30 Tax on gains in box 29 already paid
	£

Unlisted shares and securities Please read the notes before filling in this section.

31 Number of disposals	39 Gains exceeding the lifetime limit for employee shareholder status shares         £       0
32 Disposal proceeds	40 Gains invested under Seed Enterprise Investment
£ 0 0	Scheme and qualifying for relief
	£
33 Allowable costs (including purchase price)	
£ 00	41 Losses used against income – amount claimed against
	2023–24 income
34 Gains in the year, before losses – any gains included	
in box 37 amounts must be included in this total	£ 00
£	A manual in have 44 melation to allow loss rails f
	42 Amount in box 41 relating to share loss relief in 2023–24 to which Enterprise Investment Scheme
35 Losses in the year – any losses included in	or Seed Enterprise Investment Scheme Relief
box 37 amounts must be included in this total	is attributable
£	£ 00
36 If you're making any claim or election, put the	43 Losses used against income – amount claimed against
relevant code in the box	2022–23 income
37 Total gains or losses on the disposal of an asset of	44 Amount in box 43 relating to share loss relief
this type reported on Real Time Transaction returns	in 2022–23 to which Enterprise Investment Scheme
	or Seed Enterprise Investment Scheme Relief
	is attributable
38 Tax on gains in box 37 already paid	£ 0 0
£ 0 0	

Losses and adjustments Please read the notes before filling in this section.

Losses set against 2023–24 capital gains	
45 Losses brought forward and used in-year £ 0 0	46       Income losses of 2023–24 set against gains         £       •       0       0
2023–24 capital losses – other information 47 Losses available to be carried forward £ 0 0	48    Losses used against an earlier year's gain      £    0
Investors' Relief and Business Asset Dispo 49 Gains qualifying for Investors' Relief £ 0 0	<ul> <li>50 Gains qualifying for Business Asset Disposal Relief</li> <li>£</li> <li>0 0</li> <li>50.1 Lifetime allowance of Business Asset Disposal Relief and Entrepreneurs' Relief claimed – the total amount claimed to date</li> <li>£</li> <li>0 0</li> </ul>
Tax adjustments to 2023–24 capital gains         51       Adjustments to Capital Gains Tax         £       •       •       0       0	52       Additional liability for non-resident or dual resident trusts         £       •       0       0
Non-resident Capital Gains Tax (NRCGT) on Please read the notes before filling in this section.	UK property or land and indirect disposals
<ul> <li>52.1 For direct disposals of UK residential property or properties, put the total gains chargeable to NRCGT in the box</li> <li>£</li> <li>6 0 0</li> <li>52.2 For direct disposals of non-residential UK properties or land, or indirect disposals of any UK properties or land, put the total gains chargeable to NRCGT in the box</li> <li>£</li> </ul>	<ul> <li>52.3 If any of the gains in box 52.2 are from indirect disposals, put 'X' in the box</li> <li>52.4 Tax on gains in boxes 52.1 and 52.2 already charged</li> <li>£ • • • • • • • • • • • • • • • • • • •</li></ul>
	£ 0 0

If you have reported gains on excluded indexed securities, or gains or losses on share repurchases and security redemptions from a qualifying asset holding company (QAHC) in any of the sections on pages CG1 or CG2, complete the section on page CG4 overleaf.

## Gains on excluded indexed securities and gains and losses on share repurchases and security redemptions from a qualifying asset holding company (QAHC)

Please read the notes before filling in this section.

Details of any gains or losses in this section should already be included in the relevant sections on pages CG1 and CG2.

52EG	Total gains from the disposal of excluded indexed	52QG	Total gains from QAHC share repurchases and
	securities – the amount before losses and reliefs		security redemptions – the amount before losses
	£ 0 0		and reliefs
			£ 0 0
		52QL	Total losses from QAHC share repurchases and
			security redemptions
			£ 0 0

## Any other information

53	If your computations include any estimates or valuations, put 'X' in the box
54	Please give any other information in this space