Capital Gains Tax

RTT Disposals & Gains

Pre-pop RTT data?

```
//Other property, assets & gains

{
  "disposals": [
    {
      "assetType": "otherAsset",
      "assetDescription": "Painting",
      "disposalReference": "",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00,
      "taxPaid": 123.00
    },
    {
      "assetType": "otherProperty",
      "assetDescription": "Farmland",
      "disposalReference": "",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00,
      "taxPaid": 123.00
    }
  ],
  "carriedInterest": {
    "gain": 1000.00
  },
  "losses": {
    "broughtForwardLossesUsedInCurrentYear": 10.00,
```

```
        "setAgainstInYearGains": 10.00,
        "setAgainstInYearGeneralIncome": 10.00,
        "setAgainstEarlierYear": 10.00
    }
}
```

PPD Disposals & Gains

Either submitted via PPD service or provided via ITSA >= 6/7th? March

24 Mar (In-progress rework with aid of SMEs)

Try to align to attributes available from ETMP

```
{
"disposals": [

    // PPD pre-pop & customer supplied overrides

    {
        "source": "HMRC | CUSTOMER" ,
        "ppdReference": "TBC",
        "acquisitionDate": "2017-10-10",
        "disposalDate": "2020-08-10",
        "completionDate": "2020-08-10",
        "submissionDate": "2020-08-10",
        "disposalProceeds": 100.00,
        "allowableCosts": 100.00,
        "gain": 50.00,
        "loss": 50.00,
        "claimOrElectionCodes": [
          "BAD"
        ],
        "gainAfterRelief": 45.00,
        "lossAfterRelief": 45.00,
        "charge": 123.00
    }


// do we still need to split by type?
ukResidentialProperty
nonResidentUkResidentialProperty
nonResidentUkNonResidentialProperty
nonResidentIndirect
```

23 Mar (IF attempt without SMEs)

```json
{
"disposals": [
    {
        "assetType": "ukResidentialProperty",
        "assetDescription": "X", // Property address(es)
        "ppdReference": "TBC",    // optional - if submitted via PPD
        "acquisitionDate": "2017-10-10",
        "disposalDate": "2020-08-10",
        "completionDate": "2020-08-10",
        "disposalProceeds": 100.00,
        "allowableCosts": 100.00,
        "gain": 50.00,
        "loss": 50.00,
        "claimOrElectionCodes": [
          "BAD"
        ],
        "gainAfterRelief": 45.00,
        "lossAfterRelief": 45.00
    },
    {
        "assetType": "nonResidentUkResidentialProperty",
        "assetDescription": "X", // Property address(es)
        "ppdReference": "TBC",    // optional - if submitted via PPD
        "acquisitionDate": "2017-10-10",
        "disposalDate": "2020-08-10",
        "completionDate": "2020-08-10",
        "disposalProceeds": 100.00,
        "allowableCosts": 100.00,
        "gain": 50.00,
        "loss": 50.00,
        "claimOrElectionCodes": [
          "BAD"
        ],
        "gainAfterRelief": 45.00,
        "lossAfterRelief": 45.00
    },
    {
        "assetType": "nonResidentUkNonResidentialProperty",
        "assetDescription": "X", // Property address(es)
        "ppdReference": "TBC",    // optional - if submitted via PPD
        "acquisitionDate": "2017-10-10",
        "disposalDate": "2020-08-10",
        "completionDate": "2020-08-10",
        "disposalProceeds": 100.00,
        "allowableCosts": 100.00,
        "gain": 50.00,
        "loss": 50.00,
        "claimOrElectionCodes": [
          "BAD"
        ],
        "gainAfterRelief": 45.00,
        "lossAfterRelief": 45.00
    },
    {
        "assetType": "nonResidentIndirect",
```

```
        "assetDescription": "X",   // Property address(es)
        "ppdReference": "TBC",     // optional - if submitted via PPD
        "acquisitionDate": "2017-10-10",     // when the asset was acquired
        "disposalDate": "2020-08-10",        // likely to be completion date
        "completionDate": "2020-08-10",
        "disposalProceeds": 100.00,
        "allowableCosts": 100.00,
        "gain": 50.00,
        "loss": 50.00,
        "claimOrElectionCodes": [
          "BAD"
        ],
        "gainAfterRelief": 45.00,
        "lossAfterRelief": 45.00
      }
    ],
    "ppdReturns": [
      {
        "assetType": "ukResidentialProperty",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxCharged": 10.00
      },
      {
        "assetType": "nonResidentUkResidentialProperty",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxCharged": 10.00
      },
      {
        "assetType": "nonResidentUkNonResidentialProperty",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxCharged": 10.00
      },
      {
        "assetType": "nonResidentIndirect",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxCharged": 10.00
      }
    ]
  }
```

Appendix A: Design from October 2020

```
  "ppdQualifyingDisposals": {
    "disposals": [
      {
        "assetType": "ukResidentialProperty",
        "assetDescription": "X",
        "ppdReference": "TBD",
        "acquisitionDate": "2017-10-10",
```

```
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "nonResidentUkResidentialProperty",
      "assetDescription": "X",
      "ppdReference": "TBD",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "nonResidentUkNonResidentialProperty",
      "assetDescription": "X",
      "ppdReference": "TBD",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "nonResidentIndirect",
      "assetDescription": "X",
      "ppdReference": "TBD",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
```

```json
        }
      ],
      "ppdReturns": [
        {
          "assetType": "ukResidentialProperty",
          "gainsReported": 35.00,
          "lossesReported": 35.00,
          "taxCharged": 10.00
        },
        {
          "assetType": "nonResidentUkResidentialProperty",
          "gainsReported": 35.00,
          "lossesReported": 35.00,
          "taxCharged": 10.00
        },
        {
          "assetType": "nonResidentUkNonResidentialProperty",
          "gainsReported": 35.00,
          "lossesReported": 35.00,
          "taxCharged": 10.00
        },
        {
          "assetType": "nonResidentIndirect",
          "gainsReported": 35.00,
          "lossesReported": 35.00,
          "taxCharged": 10.00
        }
      ]
    },
    "rttQualifyingDisposals": {
      "disposals": [
        {
          "assetType": "listedShares",
          "assetDescription": "Company PLC",
          "acquisitionDate": "2017-10-10",
          "disposalDate": "2020-08-10",
          "disposalProceeds": 100.00,
          "allowableCosts": 100.00,
          "gain": 50.00,
          "loss": 50.00,
          "claimOrElectionCodes": [
            "BAD"
          ],
          "gainAfterRelief": 45.00,
          "lossAfterRelief": 45.00
        },
        {
          "assetType": "listedShares",
          "assetDescription": "Company PLC",
          "acquisitionDate": "2017-10-10",
          "disposalDate": "2020-08-10",
          "disposalProceeds": 100.00,
          "allowableCosts": 100.00,
          "gain": 50.00,
          "loss": 50.00,
          "claimOrElectionCodes": [
            "BAD"
          ],
```

```json
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "unlistedShares",
      "assetDescription": "Company Ltd",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "otherProperty",
      "assetDescription": "Farmland",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    },
    {
      "assetType": "otherAsset",
      "assetDescription": "Painting",
      "acquisitionDate": "2017-10-10",
      "disposalDate": "2020-08-10",
      "disposalProceeds": 100.00,
      "allowableCosts": 100.00,
      "gain": 50.00,gopro
      "loss": 50.00,
      "claimOrElectionCodes": [
        "BAD"
      ],
      "gainAfterRelief": 45.00,
      "lossAfterRelief": 45.00
    }
  ],
  "rttReturns": [
    {
      "assetType": "listedShares",
      "gainsReported": 35.00,
      "lossesReported": 35.00,
      "taxPaid": 10.00
    },
    {
      "assetType": "unlistedShares",
```

```
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxPaid": 10.00
      },
      {
        "assetType": "otherProperty",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxPaid": 10.00
      },
      {
        "assetType": "otherAsset",
        "gainsReported": 35.00,
        "lossesReported": 35.00,
        "taxPaid": 10.00
      }
    ]
  },
  "carriedInterest": {
    "gain": 1000.00
  },
  "losses": {
    "broughtForwardLossesUsedInCurrentYear": 10.00,
    "setAgainstInYearGains": 10.00,
    "setAgainstInYearGeneralIncome": 10.00,
    "setAgainstEarlierYear": 10.00
  },
  "adjustments": {
    "tbc": "tbc"
  }
}```
```