

Capital Gains Tax

RTT Disposals & Gains

Pre-pop RTT data?

```
//Other property, assets & gains

{
  "disposals": [
    {
      "assetType": "otherAsset",
      "assetDescription": "Painting",
      "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
    }
  ],
  "carriedInterest": {
    "gain": 1000.00
  },
  "losses": {
    "broughtForwardLossesUsedInCurrentYear": 10.00,
    "setAgainstInYearGains": 10.00,
    "setAgainstInYearGeneralIncome": 10.00,
    "setAgainstEarlierYear": 10.00
  }
}
```

```
}
```

PPD Disposals & Gains

Pre-pop PPD data?

```
// PPD (UK Residential Property)
//
// Either submitted via PPD service or provided via ITSA >= 6/7th? March

{
  "disposals": [
    {
      "assetType": "ukResidentialProperty",
      "assetDescription": "X",
      "ppdReference": "TBC", //optional - if submitted via PPD
      "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": "TBC", //optional - if submitted via PPD
      "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": "TBC", //optional - if submitted via PPD
      "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": "TBC", //optional - if submitted via PPD
        "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
    }
],
"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
    }
],
"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"
  ],
  "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,
  "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"
}
}'''

```