

Capital Gains Tax

Change Log

| Date | Comments | Author |
|------------|---|--------|
| 2021-04-01 | Refactored specification based on outcome of AM session | TP |
| | | |

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 from 8 March
- 30 days from the completion date (next day is day 1)

BVRs

- completion date cannot be before disposal date
- PPD submission can only be provided via ITSA from 8 March 2020 (to 31 January 2021)

GET

IBD

Provide both:

- taxYear - get the taxpayer added disposals
- optional list of PPD Id - to get the PPD overrides by ID

View Service

Unify the PPD and Customer added disposals

URI: /income/disposals/residentialProperty

Query/Path Parameters

| Name | Description | Mand/Opt |
|-----------------|--|-----------|
| taxableEntityId | Unique identifier of the tax payer to whom this submission belongs | Mandatory |
| taxYear | The tax year for the request. Format YYYY-YY 2020-21 | Mandatory |

```

{
  "ppdDisposals": [
    {
      "submissionDate": "2021-04-01",          // present if customer has
      overridden
      "ppdReturnReference": "XYZ123",
      "ppdReturnSubmissionDate": "2021-03-01",
      "numberOfProperties": 3,
      "ppdSubmissionId": 12345678,
      "disposalDate": "2020-21",              // in the case of a single
      disposal
      "completionDate": "2021-02-01",
      "disposalProceeds": 123.00,
      "acquisitionDate": "2002-03-01",
      "acquisitionAmount": 1234567.00,
      "improvementCosts": 1234567.00,
      "additionalCosts": 12345.00,
      "prfAmount": 12345.00,
      "otherReliefAmount": 12345.00,
      "lossesFromThisYear": 12345.00,          // not in this return
      "lossesFromPreviousYear": 12345.00,
      "amountOfNetGain": 12345.00,             // one of (this return)
      "amountOfLoss": 12345.00,               // one of (this return)
      "ppdReturnCharge": 12345.00
    },
    {
      "ppdReturnReference": "XYZ123",
      "ppdReturnSubmissionDate": "2021-03-01",
      "numberOfProperties": 3,
      "ppdSubmissionId": 12345678,
      "disposalTaxYear": "2020-21",           // in the case of multiple
      disposals
      "completionDate": "2021-02-01",
      "disposalProceeds": 123.00,
      "acquisitionDate": "2002-03-01",
      "acquisitionAmount": 1234567.00,
      "improvementCosts": 1234567.00,
      "additionalCosts": 12345.00,
      "prfAmount": 12345.00,
      "otherReliefAmount": 12345.00,
      "lossesFromThisYear": 12345.00,          // not in this return
      "lossesFromPreviousYear": 12345.00,
      "amountOfNetGain": 12345.00,             // one of (this return)
      "amountOfLoss": 12345.00,               // one of (this return)
      "ppdReturnCharge": 12345.00
    }
  ],
  "nonPpdDisposals": {
    "submissionDate": "2021-04-01",
    "disposals": [
      {
        "customerRef": "property1",
        "disposalDate": "2021-03-01",
        "completionDate": "2021-02-01",
        "disposalProceeds": 123.00,
        "acquisitionDate": "2002-03-01",
        "acquisitionAmount": 1234567.00,

```

```

        "improvementCosts": 1234567.00,
        "additionalCosts": 12345.00,
        "prfAmount": 12345.00,
        "otherReliefAmount": 12345.00,
        "lossesFromThisYear": 12345.00,           // not in this return
        "lossesFromPreviousYear": 12345.00,
        "amountOfNetGain": 12345.00,             // one of (this return)
        "amountOfLoss": 12345.00                 // one of (this return)
    },
    {
        "customerRef": "property2",
        "disposalDate": "2021-02-01",
        "completionDate": "2021-01-01",
        "disposalProceeds": 123.00,
        "acquisitionDate": "2002-03-01",
        "acquisitionAmount": 1234567.00,
        "improvementCosts": 1234567.00,
        "additionalCosts": 12345.00,
        "prfAmount": 12345.00,
        "otherReliefAmount": 12345.00,
        "lossesFromThisYear": 12345.00,           // not in this return
        "lossesFromPreviousYear": 12345.00,
        "amountOfNetGain": 12345.00,             // one of (this return)
        "amountOfLoss": 12345.00                 // one of (this return)
    }
]
}
}

```

Disposals Present in PPD (i.e. Overrides)

PUT

IBD to call ISS to ensure that submission/reference is available

URI: /income/disposals/residentialProperty/ppd

Query/Path Parameters

| Name | Description | Mand/Opt |
|------------------|--|-----------|
| taxableEntityId | Unique identifier of the tax payer to whom this submission belongs | Mandatory |
| ppdSubmissionId* | Unique identifier of the PPD submission | Mandatory |

*ID/Name to be confirmed

N.B. ISS to provide a "flag" to indicate whether the PPD submission was for a single or multiple disposals

PPD ppdSubmissionId with **many** disposals (IBD)

```
{
  "amountOfNetGain": 12345.00,           // one of (this return)
  "amountOfLoss": 12345.00             // one of (this return)
}
```

PPD ppdSubmissionId with **single** disposal (IBD)

```
{
  "completionDate": "2021-02-01",
  "disposalProceeds": 123.00,
  "acquisitionDate": "2002-03-01",
  "acquisitionAmount": 1234567.00,
  "improvementCosts": 1234567.00,
  "additionalCosts": 12345.00,
  "prfAmount": 12345.00,
  "otherReliefAmount": 12345.00,
  "lossesFromThisYear": 12345.00,       // not in this return
  "lossesFromPreviousYear": 12345.00,
  "amountOfNetGain": 12345.00,         // one of (this return)
  "amountOfLoss": 12345.00            // one of (this return)
}
```

DELETE

URI: /income/disposals/residentialProperty/ppd

Query/Path Parameters

| Name | Description | Mand/Opt |
|------------------|--|-----------|
| taxableEntityId | Unique identifier of the tax payer to whom this submission belongs | Mandatory |
| ppdSubmissionId* | Unique identifier of the PPD submission | Mandatory |

*ID/Name to be confirmed

Disposals NOT in PPD (i.e. new customer asserted)

Standard annual submission pattern i.e. complete replacement/deletion of a document.

PUT

URI: /income/disposals/residentialProperty

Query/Path Parameters

| Name | Description | Mand/Opt |
|-----------------|--|-----------|
| taxableEntityId | Unique identifier of the tax payer to whom this submission belongs | Mandatory |
| taxYear | The tax year for the request. Format YYYY-YY 2020-21 | Mandatory |

```
{
  "disposals":
    [
      {
        "customerRef": "property1",
        "disposalDate": "2021-03-01",
        "completionDate": "2021-02-01",
        "disposalProceeds": 123.00,
        "acquisitionDate": "2002-03-01",
        "acquisitionAmount": 1234567.00,
        "improvementCosts": 1234567.00,
        "additionalCosts": 12345.00,
        "prfAmount": 12345.00,
        "otherReliefAmount": 12345.00,
        "lossesFromThisYear": 12345.00,           // not in this return
        "lossesFromPreviousYear": 12345.00,
        "amountOfNetGain": 12345.00,             // one of (this return)
        "amountOfLoss": 12345.00,                // one of (this return)
      },
      {
        "customerRef": "property2",
        "disposalDate": "2021-02-01",
        "completionDate": "2021-01-01",
        "disposalProceeds": 123.00,
        "acquisitionDate": "2002-03-01",
        "acquisitionAmount": 1234567.00,
        "improvementCosts": 1234567.00,
        "additionalCosts": 12345.00,
        "prfAmount": 12345.00,
        "otherReliefAmount": 12345.00,
        "lossesFromThisYear": 12345.00,           // not in this return
        "lossesFromPreviousYear": 12345.00,
        "amountOfNetGain": 12345.00,             // one of (this return)
        "amountOfLoss": 12345.00,                // one of (this return)
      }
    ]
}
```

DELETE

URI: /income/disposals/residentialProperty

Query/Path Parameters

| Name | Description | Mand/Opt |
|-----------------|--|-----------|
| taxableEntityId | Unique identifier of the tax payer to whom this submission belongs | Mandatory |
| taxYear | The tax year for the request. Format YYYY-YY 2020-21 | Mandatory |

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,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"
}
}'''

```

