

TRUST AND ESTATE CAPITAL GAINS

Name of trust or estate

Tax reference

Fill in these
boxes first

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 hmrc.gov.uk/selfassessmentforms

A	AA	B	C	D	E	G	H
Brief description of assets Enter full description of assets on page TC 5 and onwards	Type of disposal Enter Q, U, L or O, see * on Page TC 2	Tick box if estimate or valuation used	Enter the later of 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
					£		£
<i>Copy to box 5.1</i>							
Losses							
7			/ /	/ /	£		£
8			/ /	/ /	£		£
					Total		Total losses
					£		£
<i>Copy to box 5.2</i>							

Your 2012–13 Capital Gains Tax liability

Total gains in year before losses	5.1 £
Total losses of the year – <i>copy to box 5.12</i>	5.2 £
Income losses set against gains	5.5 £
Losses brought forward and used in year	5.6 £
Total taxable gains	5.6A £
Claim to special Capital Gains Tax treatment where a vulnerable beneficiary election has effect – amount of relief claimed	5.6E £

Only trustees need consider boxes 5.8 and 5.9

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 2013?	5.8 <input type="text"/>
Is this trust for a disabled person? If yes, tick box 5.9	5.9 <input type="checkbox"/>

Annual exempt amount (<i>read the Notes before filling in this section</i>)	5.10 £
<ul style="list-style-type: none"> Taxable gains 	5.11 £
<ul style="list-style-type: none"> Taxable gains qualifying for Entrepreneurs' Relief (but excluding gains deferred from before 23 June 2010) (<i>read the Notes before filling in this section</i>) 	5.11A £

Tick box if estimate or valuation used on page TC 1	Yes <input type="checkbox"/>
Tick box if you have given any details in column G on page TC 1 of any capital gains reliefs claimed or due	Yes <input type="checkbox"/>
Tick box if you are claiming or using any 'clogged losses' (<i>read the Notes before filling in this section</i>)	Yes <input type="checkbox"/>
Enter the number of transactions from column AA on page TC 1, as follows:	
– transactions in listed shares or other securities (<i>the definition is in the Notes</i>)	box Q <input type="text"/>
– transactions in other shares or securities, enter details on page TC 5	box U <input type="text"/>
– transactions in land and property, enter details on page TC 6	box L <input type="text"/>
– transactions in other assets, enter details on page TC 7	box O <input type="text"/>

* For transactions in:

- 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
● total from page TC 2	5.12 £
● used against gains	5.13 £
● 2012–13 losses transferred to beneficiaries during the year and 2012–13 losses carried back (<i>read the Notes before filling in this section</i>)	5.14 £
	box 5.12 minus (boxes 5.13 + 5.14)
● carried forward losses of 2012–13	5.15 £

■ Summary of earlier years' losses

● unused losses of 1996–97 and later years	5.16 £
● used this year (losses from box 5.16 are used in priority to losses from box 5.17A)	5.16A £
	box 5.16 minus box 5.16A
● remaining unused losses of 1996–97 and later years	5.17 £
● unused losses of 1995–96 and earlier years	5.17A £
	box 5.6 minus box 5.16A
● used this year (losses from box 5.16 are used in priority to losses from box 5.17A)	5.17B £

■ Total of unused losses to carry forward

	box 5.15 + box 5.17
● Carried forward losses of 1996–97 and later years	5.18 £
	box 5.17A minus box 5.17B
● Carried forward losses of 1995–96 and earlier years	5.18A £

Other events in the year

If you are a personal representative go straight to box 5.23.

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

5.19

Name and address of life tenant or liferenter, 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

5.20

Name and address of beneficiary

Date beneficiary became absolutely entitled

Nature of asset

Value of asset vesting

£

Amount of loss transferred to beneficiary

5.20A £

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

If yes, tick the box and give details below

5.21

Description of assets held

Date of change

Amount of chargeable gains

£

Are you claiming Entrepreneurs' Relief for this year?

If yes, tick this box and give details below

5.22

Amounts on which Entrepreneurs' Relief is claimed
- [read the Notes](#)

Qualifying gains deferred from before 23 June 2010

£

Other qualifying gains

£

Do not enter this amount in box 5.11A. Instead enter the relief claimed on this amount in column G on page TC 1 on the line(s) relating to the disposal(s) – read the Notes

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

5.23

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.

Other shares or securities (U) – further information

If you have more than two transactions of this 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)*

1st transaction

Description of shares or securities – including 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.

2nd transaction

Description of shares or securities – including 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).

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If you have more than two transactions of this 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)*

1st transaction

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

Description of land/property 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.

2nd transaction

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

Description of land/property 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.

If you have more than two transactions 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)

1st transaction

Full description of the asset (other than shares or land/property) 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.

2nd transaction

Full description of the asset (other than shares or land/property) 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.

