

## TaxKiln, CGT 60-day disclosure, covering letter (UK residential property)

[Your full name]

[Your address]

[Date]

HM Revenue and Customs  
Capital Gains Tax  
BX9 1AS

Reference: [Property service reference from online submission]

UTR: [UTR] NI Number: [NI]

Subject: 60-day CGT disclosure, UK residential property, [property address]

Dear Sir or Madam,

I am writing to confirm the 60-day CGT disclosure for the disposal of a UK residential property, submitted via HMRC's CGT-on-UK-property online service on [date] (reference [service reference]).

Disposal details:

- Property address: [full address]
- Disposal type: [sale / gift / transfer / other]
- Exchange date: [date]
- Completion date: [date]
- Disposal proceeds: GBP [X]
- Acquisition date: [date]
- Acquisition cost: GBP [Y]
- Enhancement expenditure (if any): GBP [Z]
- Allowable selling costs (legal fees, estate agent fees): GBP [A]
- Total allowable cost: GBP [Y + Z + A]
- Gross gain before reliefs: GBP [X - (Y+Z+A)]

Reliefs + allowances claimed:

- Principal Private Residence (PRR) relief: [occupation period + apportionment basis], GBP [B]
- Lettings relief (if applicable, post-April 2020 restrictions): GBP [C]
- Annual Exempt Amount (GBP 3,000 for 2025/26): GBP [D]
- Brought-forward capital losses: GBP [E]
- Current-year capital losses: GBP [F]

Net chargeable gain: GBP [X - (Y+Z+A) - B - C - D - E - F]

CGT calculation:

- Basic-rate band capacity remaining for [YYYY/YY]: GBP [G]
- Gain taxed at 18 percent (residential, basic-rate capacity): GBP [H x 18%]
- Gain taxed at 24 percent (residential, higher / additional): GBP [I x 24%]
- Total CGT payable: GBP [J]

Payment of GBP [J] has been made via [bank transfer / debit card] on [date], reference [payment reference].

Supporting documents enclosed:

- Completion statement from solicitor.
- Acquisition documentation.
- Enhancement expenditure invoices (if claimed).
- PRR occupation evidence (utility bills, council tax records, voter registration, if relevant).

- Calculation worksheet showing apportionment basis.

This disclosure will be re-reported on my Self Assessment return for [YYYY/YY], with payment-on-account credit claimed for the GBP [J] already paid.

If you require any further information, please contact me using the details below.

Yours faithfully,

[Signature]

[Printed name]

[Phone]

[Email]

Notes for the sender (delete before sending):

- 60-day deadline is from COMPLETION, not exchange.
- Submit via HMRC online service FIRST; this letter accompanies / records the calculation basis.
- You will RE-REPORT this gain on Self Assessment with credit for the 60-day payment.
- Statute: Finance Act 2019 Schedule 2 (as amended Finance Act 2021); TCGA 1992.