

CGT Deadlines

You need to submit a Capital Gains Tax return if you've sold or disposed of UK property or land (either directly or indirectly) up to 5 April 2020.

From 6 April 2020 you need to report and pay your Capital Gains Tax using the UK Gov Capital Gains Tax on UK property service if you've sold or disposed of (directly or indirectly):

- residential UK property or land (land for these purposes also includes any buildings on the land)
- non-residential UK property or land
- mixed use UK property or land
- rights to assets that derive at least 75% of their value from UK land (indirect disposals)

From **27 October 2021**, you must report and pay within 60 days of completion of conveyance even if:

- you've made a loss
- you're registered for Self-Assessment

So: if you complete the disposal on 1 December, you must report and pay your CGT by 30 January.

If you do not report and pay before the deadline, you'll be due a late filing penalty and may be charged interest if you do not do this by the 60-day deadline.

However, be aware that if the completion date was between 6 April 2020 and 26 October 2021, you must have reported and paid within 30 days of completion of conveyance.

For example, if you complete the disposal on 1 September 2021, you must have reported and paid your Capital Gains Tax by 1 October 2021.

If you did not report and pay before the 30-day deadline, you'll be due a late filing penalty and may be charged interest.

You can use the [HMRC Real Time Capital Gains Tax Service](#) to do this or [contact our tax consultants](#) for more information.