

Non-Resident CGT Deadlines

You need to submit a non-resident 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 non-resident 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 no tax to pay
- 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.