

CAPITAL GAINS TAX - STEP BY STEP GUIDANCE

1. You must create a Government Gateway user ID if you do not have one

Please follow the link below to register for a Government ID account:

<https://www.gov.uk/personal-tax-account>

Use your personal tax account to check your records and manage your details with HM Revenue and Customs (HMRC).

This service is also available [in Welsh \(Cymraeg\)](#).

There's a different service if you want to sign in to GOV.UK Verify to [file your Self Assessment tax return](#).

Start now >

What you need to know

You can use your personal tax account to:

Click the link where it says start now. This will take you to the next screen and you should choose to 'create an account';

- Sign in with Government Gateway**
You'll have a user ID if you've signed up to do things like file your Self Assessment tax return online.
 - Sign in with GOV.UK Verify**
You'll have an account if you've already proved your identity with either Barclays, Digidentity, Experian, Post Office or SecureIdentity.
 - Sign in with a digital identity from another European country**
If you're part of an ID scheme in a participating country, you may be able to use it here.
- or
- Create an account**
If you do not already have one of these accounts, we'll help you choose whether to use Government Gateway or GOV.UK Verify.

Continue

Then follow the prompts;

Choose a way to prove your identity

Government Gateway

Registering with Government Gateway usually takes about 10 minutes. It works best if you have:

- your National Insurance number
- a recent payslip or P60 or a valid UK passport

[Create a Government Gateway account](#)

Continue to the account sign in and then choose the highlighted option below;

Government Gateway user ID

This could be up to 12 characters.

Password

[Sign in](#)

[Create sign in details](#)

You will then be asked for an email address;

Enter your email address

This will only be used to send you security updates or if you need to recover your sign in details.

To confirm it is your email address we will send you a code.

Email address

[Continue](#)

Please continue with the process and you will be given a user ID.

Please make sure you keep the Government user account ID safely stored.

2. You must use the Government Gateway user ID and password to sign in and create a Capital Gains Tax on UK property account

Please follow the link below to create the property account to register for the next step in the process;

<https://www.tax.service.gov.uk/capital-gains-tax-uk-property/start/report-pay-capital-gains-tax-uk-property>

How to report and pay the tax

You'll need to create a Capital Gains Tax on UK property account before you can report and pay the tax using this service.

If you're a resident or representing a trust, you can use this service to:

- report the disposal of UK residential property or land made from 6 April 2020
- pay any tax you might owe for that disposal
- view your previous and current returns

If you're a non-resident you must use this service to report sales or disposals from 6 April 2020 of:

- residential UK property or land
- non-residential UK property or land

If you're a non-resident, you must report all sales or disposals of UK property, even if you have no tax to pay or have made a loss.

Start >

Select start and sign in using your Government account ID.

This will lead to the following screen;

Create a Capital Gains Tax on UK property account

We need more details

This is so you can:

1. Create a Capital Gains Tax on UK property account for your trust or estate.
2. Report your CGT on UK property sales or disposals for a trust or estate.

[Continue](#)

Please continue through the questions and register at the end to set this up. Please ask us if you are unsure on any questions asked.

Please then refer to steps 3 and 4 in regards to details that you must submit to us to take this forward.