



25 July 2022

Emma McGuire
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emailed to

Dear Emma,

ACCESS TO PAPER CGT PPD FORMS

We have discussed the availability of paper CGT PPD forms that are used by taxpayers and agents to report disposals of UK residential property (and by non-residents to report disposals of some other assets). We would urge HMRC to reconsider its decision to make the form available only on request rather than directly from gov.uk.

We understand that this decision is based on HMRC's digital by default strategy. Most ICAEW members in practice have a very strong preference for using the online service, not least because it is only possible to authorise an agent through the online service.

There are, however, a significant number of situations where filing a paper return is the only option. Some are listed in [HMRC's manual](#). Experience has shown that a significant proportion of returns can only be filed on paper, even more than two years since the launch of the service. Because of the complexity of the process, ICAEW members in practice are being appointed by new clients who have not previously needed to appoint an adviser to assist with their tax affairs.

You have also advised that all disposals where a CGT PPD form was required but has not been submitted, and a self assessment tax return has already been filed, must now be reported on paper returns and not via the online form. We anticipate that there will be a significant number of such cases, and this will place an additional burden on taxpayers and agents who need to request these forms from the HMRC helpline.

Although HMRC advises that a specific form must be requested from the helpline in each case, we are aware that photocopies and pdf versions of blank forms are in circulation and continue to be used. Some HMRC staff have been incorrectly insisting that the form must be requested by the taxpayer rather than the agent. We understand that HMRC intends to update the paper form

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rendering the copies in circulation out of date, but they are likely to continue to be completed and submitted. This all makes HMRC's insistence on not publishing the form on gov.uk appear extremely unhelpful and likely to result in avoidable burdens on taxpayers and HMRC.

There is an example of where HMRC has had to make changes to a digital by default service. Claims to marriage allowance was originally a digital by default service but HMRC ultimately had to change this position and accept claims made in letters.

HMRC's Charter includes the following commitment:

Making things easy

We'll provide services that are designed around what you need to do, and are accessible, easy and quick to use, minimising the cost to you.

We consider that not making the form available on gov.uk does not meet this commitment, and merely compounds the pressure on HMRC helplines and exacerbates postal delays when forms need to be posted (particularly overseas). We would urge HMRC to reconsider.

Yours sincerely

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