



# HM Revenue & Customs

Jeffrey Wickham

By email:

[request-1090004-a783d91a@whatdotheyknow.com](mailto:request-1090004-a783d91a@whatdotheyknow.com)

## Information Rights Unit

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Date: 13 March 2024

Our ref: FOI2024/17969

Dear Jeffrey Wickham,

### Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 20 February, for the following information:

“Can you please tell me how many people have mistakenly paid their Capital Gains Tax into their Self-Assessment accounts during the period 2019-2024”

### Our response

We have interpreted your request as asking about how many people have reported a disposal of a residential property in the UK on or after 6 April 2020 via Self-Assessment instead of via Capital Gains Tax (CGT) on UK Property Account.

We do not hold the information requested as customers are not required to report a disposal through the CGT on UK Property Account if that disposal is instead reported through a Self-Assessment return within the relevant deadline. Therefore, we cannot see any scope for you to refine this question either.

If you are not satisfied with our reply, you may request a review within 40 working days of receiving this letter by emailing [informationrightsunit@hmrc.gov.uk](mailto:informationrightsunit@hmrc.gov.uk) or by writing to our address at the top.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.

Text Relay service prefix number – 18001

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