

UK Capital Gains Tax on Main Home: Flowchart for Individuals Getting Divorced

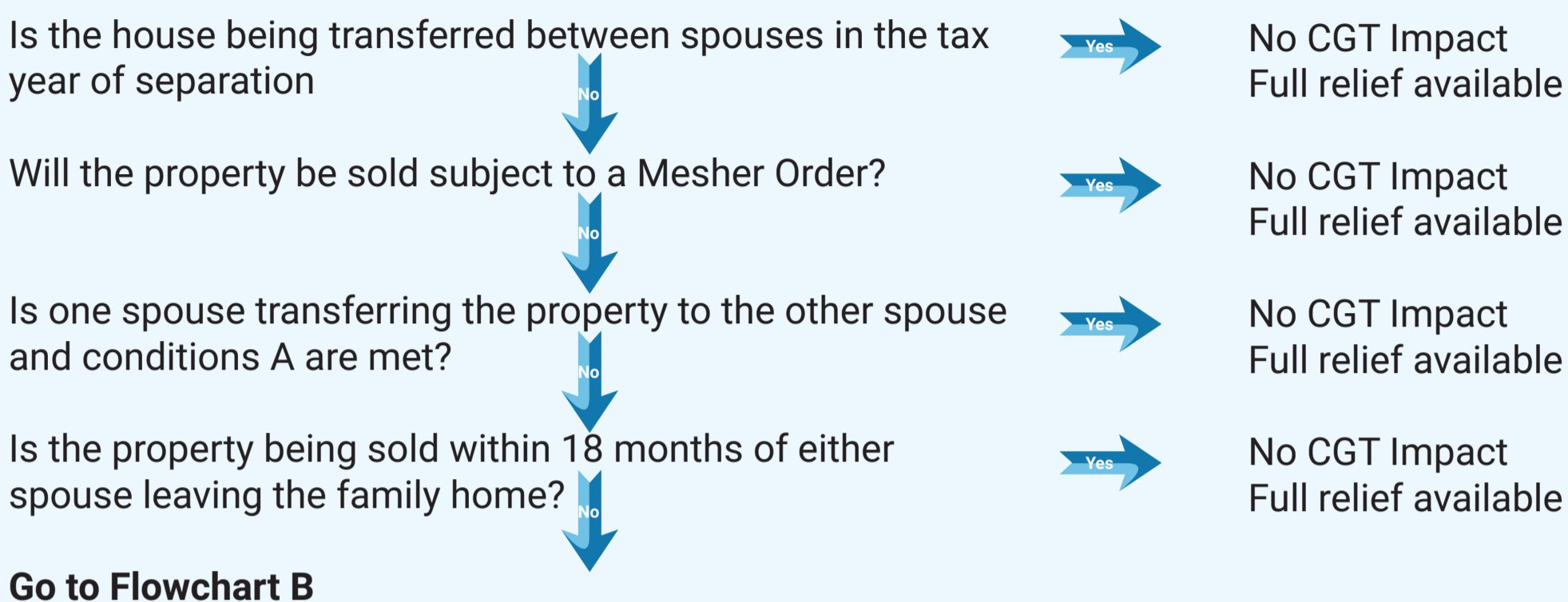
Is the event chargeable for Capital Gains Tax (CGT)?

Have both spouses lived in the property as their main home throughout the period of ownership AND is the home and grounds less than half an acre.

Yes
Flowchart A

No
Flowchart B

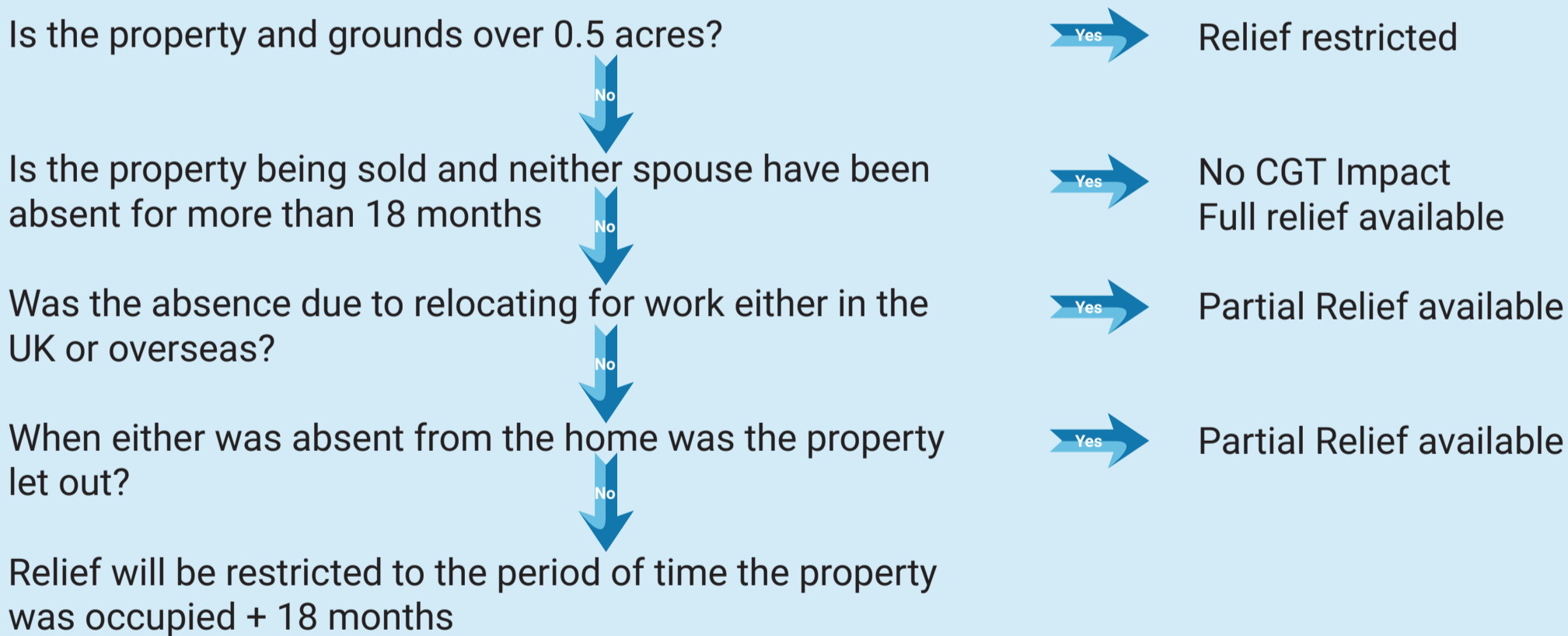
Flowchart A



Determine if PPR Relief is available

The **availability** of PPR relief is determined on each spouse separately. If one has remained in the home throughout the period of ownership, their claim for full relief will not be impacted by any **restriction** on the other spouse.

Flowchart B



Conditions

A The transfer is made under an agreement between spouses/civil partners or under a court order. Throughout the period from the individual moving out to transfer, the house continues to be the only or main residence of the other spouse/civil partner. The individual has not elected to another house to be their main residence for any part of that period.

Summary of Terms

Tax Year 6 April one year to 5 April the following year.

PPR Principal Private Residence

Main Home The property one lives in as their main home. If more than one property is owned it is possible to elect a main home, if no elections have been made, one must look at the facts to determine the main home. There is no minimum occupation requirement.

Date of Separation The applicable date of separation by a court order or deed of separation; or the date on which the couple separated in such circumstances in which it was likely to become permanent.

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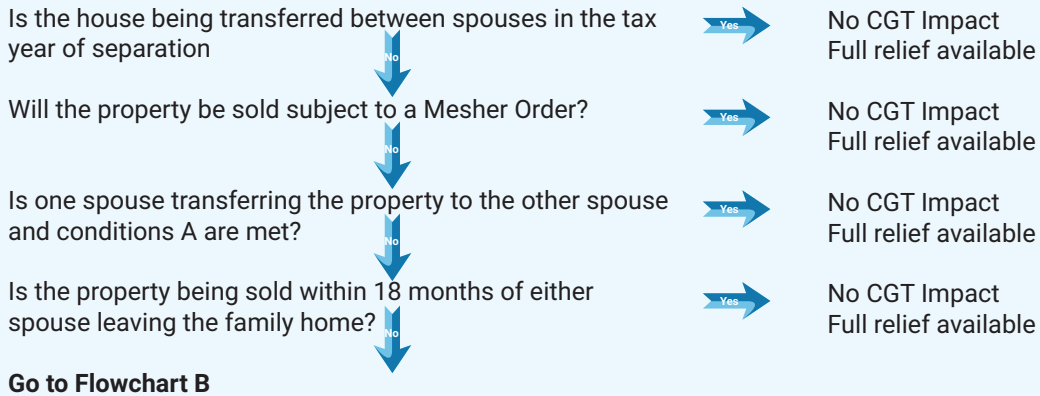
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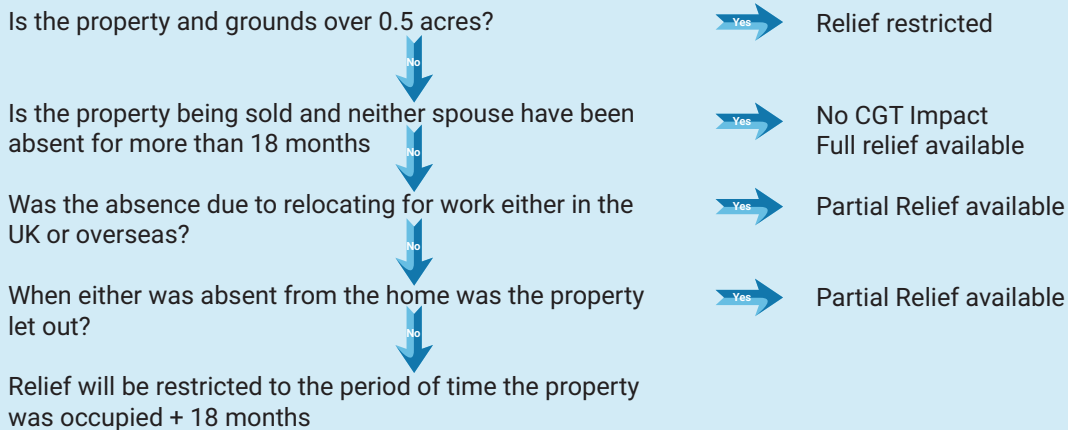
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