

Online forms to help your business

CG34

As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your [Local AIMS Accountant](#).

You communicate in the way that works best for you



Find your
local accountant



Call us on
020 7616 6629



Email us



We will call you

Your initial consultation is FREE and with no obligation on your part

Valuation required continued

10 Other information we need

Please tick to show which items you are sending with this form

For **individuals, trustees and personal representatives** a capital gains calculation for the disposal with an estimate of your Capital Gains Tax liability for the tax year in which you made the disposal.

For companies a capital gains calculation for the disposal with an estimate of the Corporation Tax liability on the chargeable gain for the accounting period in which the company made the disposal.

For partnerships capital gains calculations for each of the partners and an estimate of their Capital Gains Tax liabilities for the tax year in which the disposal was made.

Details of any reliefs due or to be claimed in respect of the disposal.

A copy of any valuation report obtained.

If available, the cost and date of acquisition of the asset and details of any improvements made.

For **share** valuations – full accounts for the three years up to the valuation date.

For **goodwill** valuations – full accounts for the three years up to the valuation date.

For **land** valuations:

- if you held a leasehold interest, a copy of the lease applying at the valuation date
- if the land was let at the valuation date, a copy of any tenancy agreement applying at that date
- a plan showing the location of the land if the valuation is of undeveloped land.

Any other papers you feel may be relevant.

11 Use this space to tell us any other information that you consider is relevant to your valuation

What to do now

Please send your completed CG34 forms to the appropriate office shown below.

- For individuals, partnerships and personal representatives (other than those listed below and opposite):
HM Revenue & Customs
Local Compliance
Individuals & Public Bodies S0927
PO Box 3900
GLASGOW
G70 6AA
- For customers dealt with by:
 - High Net Worth Units
 - Public Department 1the appropriate office dealing with the customer's affairs.
- For customers dealt with by Trust Offices:
Trusts and Estates
Compliance S0923
PO Box 204
BOOTLE
L69 9AQ
- For companies:
the office dealing with the company's affairs.

Please **do not** send completed forms CG34 to any of our Valuation Offices.