

Form

Self Assessment: Capital gains summary (SA108)

Use supplementary pages SA108 to record capital gains and losses on your SA100 Tax Return.

From: **HM Revenue & Customs (/government/organisations/hm-revenue-customs)**

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Documents

[Capital gains summary \(2026\)](https://assets.publishing.service.gov.uk/media/69bd8990cfa346b9d47049e4/SA108-2026.pdf)

<https://assets.publishing.service.gov.uk/media/69bd8990cfa346b9d47049e4/SA108-2026.pdf>

PDF, 310 KB, 4 pages

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[Capital gains summary notes \(2026\)](https://assets.publishing.service.gov.uk/media/6a02e5df4fb0713aa63ea77c/SA108-Notes-2026.pdf)

<https://assets.publishing.service.gov.uk/media/6a02e5df4fb0713aa63ea77c/SA108-Notes-2026.pdf>

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Capital gains summary (2025)

<https://assets.publishing.service.gov.uk/media/67e160d5d8e313b503358cc8/sa108-2025.pdf>

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Capital gains summary notes (2025)

<https://assets.publishing.service.gov.uk/media/67e1612564220b68ed6a7009/SA108-Notes-2025.pdf>

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Capital gains summary (2024)

https://assets.publishing.service.gov.uk/media/660bbb40f9ab417b75eea375/sa108_2024.pdf

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Capital gains summary notes (2024)

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Capital gains summary (2023)

<https://assets.publishing.service.gov.uk/media/642ae09bddf8ad001>

[3ac0c7e/SA108_2023.pdf](#)

PDF, 230 KB, 4 pages

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[Capital gains summary notes \(2023\)](#)

https://assets.publishing.service.gov.uk/media/65cf59050f4eb10011a9817c/SA108_Notes_2023.pdf

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Details

Use the SA108 supplementary pages when filing your SA100 Tax Return to record capital gains and losses.

Related forms and guidance

HS204: Limit on Income Tax reliefs

<https://www.gov.uk/government/publications/limit-on-income-tax-reliefs-hs204-self-assessment-helpsheet>

HS275: Business Asset Disposal Relief

<https://www.gov.uk/government/publications/entrepreneurs-relief-hs275-self-assessment-helpsheet>

HS276: Incorporation Relief

<https://www.gov.uk/government/publications/incorporation-relief-hs276-self-assessment-helpsheet>

HS278: Temporary Non-residents and Capital Gains Tax

<https://www.gov.uk/government/publications/temporary-non-residents-and-capital-gains-tax-hs278-self-assessment-helpsheet>

HS281: Capital Gains Tax, civil partners and spouses

<https://www.gov.uk/government/publications/husband-and-wife-civil-partners-divorce-dissolution-and-separation-hs281-self-assessment-helpsheet>

HS282: Capital Gains Tax when someone dies

(<https://www.gov.uk/government/publications/death-personal-representatives-and-legatees-hs282-self-assessment-helpsheet>)

HS283: Private Residence Relief

(<https://www.gov.uk/government/publications/private-residence-relief-hs283-self-assessment-helpsheet>)

HS284: Shares and Capital Gains Tax

(<https://www.gov.uk/government/publications/shares-and-capital-gains-tax-hs284-self-assessment-helpsheet>)

HS285: Capital Gains Tax, share reorganisations and company takeovers

(<https://www.gov.uk/government/publications/share-reorganisations-company-takeovers-and-capital-gains-tax-hs285-self-assessment-helpsheet>)

HS286: Negligible value claims and Income Tax losses on disposal of shares

(<https://www.gov.uk/government/publications/negligible-value-claims-and-income-tax-losses-on-disposals-of-shares-you-have-subscribed-for-in-qualifying-trading-companies-hs286-self-assessment-he>)

HS287: Capital Gains Tax and employee share schemes

(<https://www.gov.uk/government/publications/employee-share-and-security-schemes-and-capital-gains-tax-hs287-self-assessment-helpsheet>)

HS288: Partnerships and Capital Gains Tax

(<https://www.gov.uk/government/publications/partnerships-and-capital-gains-tax-hs288-self-assessment-helpsheet>)

HS290: Business asset roll-over relief

(<https://www.gov.uk/government/publications/business-asset-roll-over-relief-hs290-self-assessment-helpsheet>)

HS292: Capital Gains Tax land and leases

(<https://www.gov.uk/government/publications/land-and-leases-the-valuation-of-land-and-capital-gains-tax-hs292-self-assessment-helpsheet>)

HS293: Personal possessions and Capital Gains Tax

(<https://www.gov.uk/government/publications/chattels-and-capital-gains-tax-hs293-self-assessment-helpsheet>)

HS294: Trusts and Capital Gains Tax

(<https://www.gov.uk/government/publications/trusts-and-capital-gains-tax-hs294-self-assessment-helpsheet>)

HS295: Capital Gains Tax relief on gifts and similar transactions
(<https://www.gov.uk/government/publications/relief-for-gifts-and-similar-transactions-hs295-self-assessment-helpsheet>)

HS296: Capital Gains Tax and Debts
(<https://www.gov.uk/government/publications/debts-and-capital-gains-tax-hs296-self-assessment-helpsheet>)

HS297: Capital Gains Tax and Enterprise Investment Scheme
(<https://www.gov.uk/government/publications/enterprise-investment-scheme-and-capital-gains-tax-hs297-self-assessment-helpsheet>)

HS298: Venture Capital Trusts and Capital Gains Tax
(<https://www.gov.uk/government/publications/venture-capital-trusts-and-capital-gains-tax-hs298-self-assessment-helpsheet>)

HS299: Non-resident trusts and Capital Gains Tax
(<https://www.gov.uk/government/publications/non-resident-trusts-and-capital-gains-tax-hs299-self-assessment-helpsheet>)

HS301: Beneficiaries receiving capital payments from non-resident trust
(<https://www.gov.uk/government/publications/beneficiaries-receiving-capital-payments-from-non-resident-trusts-and-the-calculation-of-the-increase-in-tax-charge-hs301-self-assessment-helpsheet>)

HS307: Non-resident Capital Gains for land and property in the UK
(<https://www.gov.uk/government/publications/non-resident-capital-gains-for-land-and-property-in-the-uk-self-assessment-helpsheet-hs307>)

HS308: Investors' Relief (<https://www.gov.uk/government/publications/investors-relief-2020-hs308>)

HS393: Seed Enterprise Investment Scheme - Income Tax and Capital Gains Tax reliefs (<https://www.gov.uk/government/publications/seed-enterprise-investment-scheme-income-tax-and-capital-gains-tax-reliefs-hs393-self-assessment-helpsheet>)

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