Capital Gains Tax Queries   
HM Revenue and Customs   
BX9 1AS   
United Kingdom

Your Name

Address 1

Address 2

Address 3

Address 4

Postcode

Date:

Please accept this letter as an late election to nominate ………………..*(insert address of property)* as my/our main residence for the purpose of principal private residence relief from Capital Gains Tax in accordance with s.222(5(a)) of the Taxation of Chargeable Gains Act 1992.  
  
This election is effective from ……………….. *(insert date from which it is to apply)*. This election supersedes or varies any I/We have previously made.

I/We were unaware of the need to nominate our primary residence until now. I am / We are living in HM Forces Job Related accommodation at present.

Yours Sincerely,

Name Name

Signature Signature

Date Date

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