

For advisers

Our new
platform

nucleus^o
platform

Update Capital Gains Tax (CGT) book costs

🕒 3 minute read



Update Capital Gains Tax (CGT) book costs

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How to use this document



Important information will look like this.

Key messages

Key messages will look like this.



Useful info will look like this.



We recommend using the zoom function to view the details on the platform screens in this guide.

Update Capital Gains Tax (CGT) book costs

Book costs for assets held within the General Investment Account (GIA) product are automatically recorded and updated on the new platform, but there are some instances where they need to be updated manually.

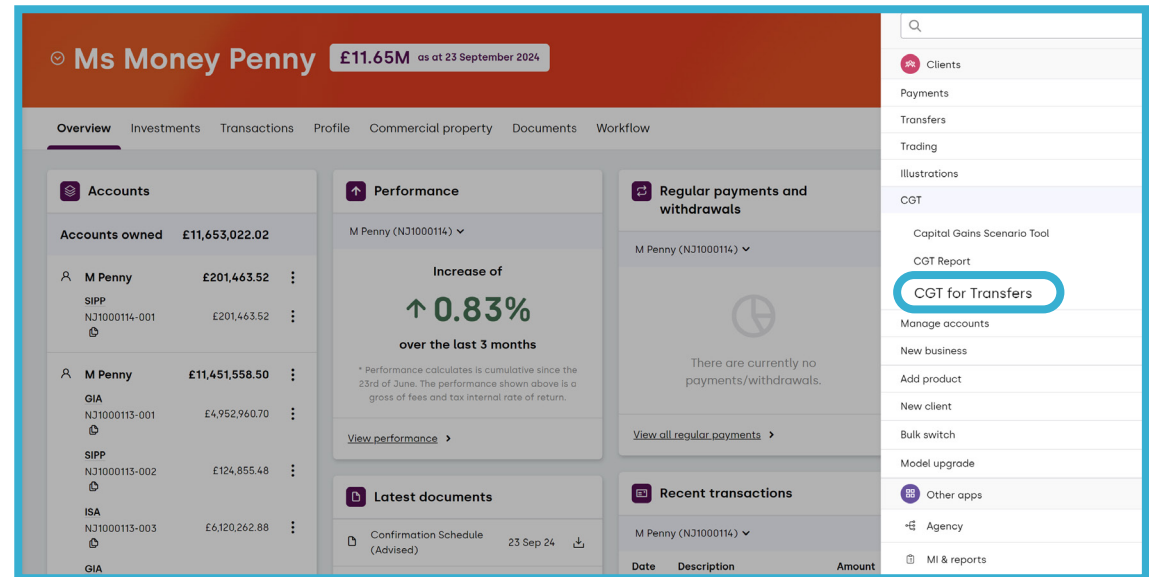
The screenshot displays a client portal for 'Mr Alex Customer Portal' with a total value of £109,981.05 as of 28 May 2026. The interface includes a navigation menu with options like Overview, Accounts, Investments, Transactions, Profile, Commercial property, Documents, and Workflow. The main content area is divided into several sections:

- Client Information:** Client number 3074, Age 38, Date of birth 27 May 1988, Firm TWS Network, Address Nucleus Building, Constantine College, Kimberlow Lane, YO10 5FP, Adviser James Place, Residence UK, Primary tax residency UK.
- Warnings:** A warning indicates the client needs to sign some documents, and another indicates some bank accounts could not be verified.
- Accounts:** A table showing accounts owned and authorised roles.
- Valuation:** A line chart showing the value of the client's accounts over time, with markers for £110K, £108K, £105K, and £102K.
- Documents:** A list of documents including Regular Statement, Capital Gains Tax Report, JHMIS Statement, and Direct Debit Advice Notice Confirmation.
- Actions:** A sidebar menu with options like Clients, Payments, Transfers, Withdrawals, Trading, Illustrations, CGT (Capital Gains Scenario Tool, CGT report, CGT for Transfers, CGT Migration Values, CGT Post Migration Values clean up), Manage accounts, New business, Add product, New client, Bulk switch, Model upgrade, Other apps, and Agency.

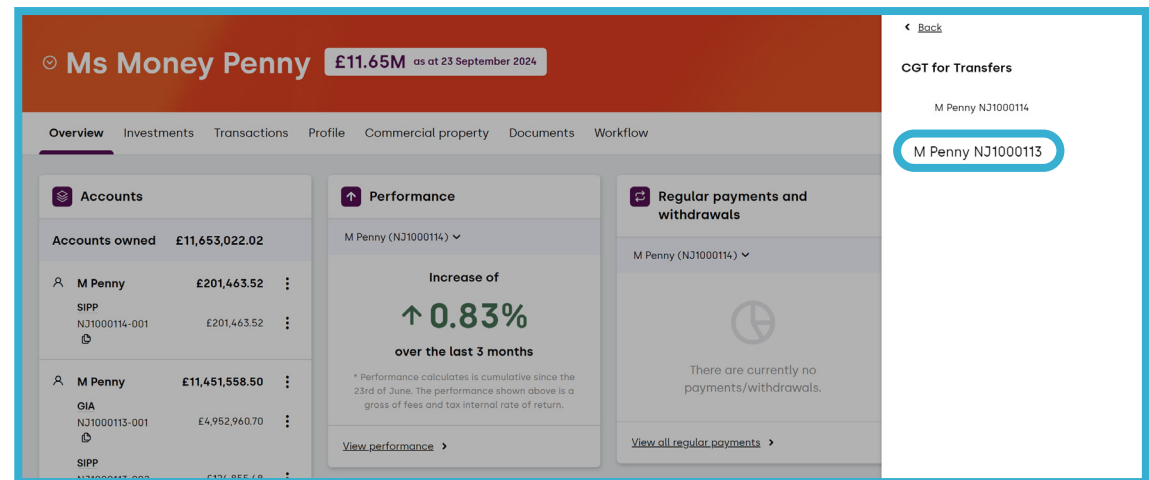
Capital Gains Tax (CGT) for transfers

Assets that have been re-registered from another provider will not have the book costs provided. These can be manually updated so they're correct for any future CGT calculations

To add these values, you'll need to select the client and then choose **CGT for Transfers** from the actions menu.



Then select the account that you wish to use.



This will bring you to a list of assets that have been re-registered in.

To add CGT information, select **Add CGT** next to the asset. This will bring up additional boxes to be completed.

Fill in the unit quantity, whether the **Tax book status** is verified, non-verified or unknown, the **Acquisition Date** and the **Override CGT Value**. The **Estimated Unit Tax Book Cost (UTBC)** will automatically update based on your changes.



If there were multiple purchases for the same asset use the first acquisition date and add up the value of the buys to use as the override value.

Repeat this for all the assets you have information for. You can return later if you don't have all the information.

Capital Gains for transfers

Filter for subaccount: NJ1000113-001

① All CGT transactions for single transfer must have unique Cgt date

Sub-account ID	Stock name	Stock identifier	ISIN	As at date	Transaction type	Transaction quantity	Add CGT																					
NJ1000113-001	Quilter investors Cirillum Conservative Portfolio Acc	00GZ.GB	GB00B4LTHW43	27-Nov-2023	Transfer in	4323423.00	Add CGT																					
<table border="1"> <thead> <tr> <th>Quantity</th> <th>Tax book status</th> <th>Estimated UTBC</th> <th>Acquisition date</th> <th>Override CGT value</th> <th>CGT value currency</th> <th>FX rate</th> </tr> </thead> <tbody> <tr> <td>4323423.00000000</td> <td>Verified</td> <td>0.68718698</td> <td>27-Nov-2023</td> <td>2971000.00000000</td> <td>GBP</td> <td>0</td> </tr> <tr> <td>0</td> <td>Non verified</td> <td>0</td> <td>27-Nov-2023</td> <td>0</td> <td>GBP</td> <td>0</td> </tr> </tbody> </table>								Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate	4323423.00000000	Verified	0.68718698	27-Nov-2023	2971000.00000000	GBP	0	0	Non verified	0	27-Nov-2023	0	GBP	0
Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate																						
4323423.00000000	Verified	0.68718698	27-Nov-2023	2971000.00000000	GBP	0																						
0	Non verified	0	27-Nov-2023	0	GBP	0																						
NJ1000113-001	Quilter investors Cirillum Balanced Portfolio Acc	BKZ0.GB	GB00B2G8V089	27-Nov-2023	Transfer in	23423.00	Add CGT																					
<table border="1"> <thead> <tr> <th>Quantity</th> <th>Tax book status</th> <th>Estimated UTBC</th> <th>Acquisition date</th> <th>Override CGT value</th> <th>CGT value currency</th> <th>FX rate</th> </tr> </thead> <tbody> <tr> <td>23423.00000000</td> <td>Verified</td> <td>0.85386159</td> <td>7 Aug 2023</td> <td>20000.00000000</td> <td>GBP</td> <td>0</td> </tr> </tbody> </table>								Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate	23423.00000000	Verified	0.85386159	7 Aug 2023	20000.00000000	GBP	0							
Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate																						
23423.00000000	Verified	0.85386159	7 Aug 2023	20000.00000000	GBP	0																						
NJ1000113-001	Quilter investors Cirillum Dynamic Portfolio Acc	BKZ4.GB	GB00B2G8TV58	27-Nov-2023	Transfer in	234.00	Add CGT																					
<table border="1"> <thead> <tr> <th>Quantity</th> <th>Tax book status</th> <th>Estimated UTBC</th> <th>Acquisition date</th> <th>Override CGT value</th> <th>CGT value currency</th> <th>FX rate</th> </tr> </thead> <tbody> <tr> <td>234.00000000</td> <td>Non verified</td> <td>0.00000000</td> <td>27-Nov-2023</td> <td>0.00000000</td> <td>GBP</td> <td>0</td> </tr> </tbody> </table>								Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate	234.00000000	Non verified	0.00000000	27-Nov-2023	0.00000000	GBP	0							
Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate																						
234.00000000	Non verified	0.00000000	27-Nov-2023	0.00000000	GBP	0																						

Once you've added the information you have, remember to press **Save** at the bottom of the screen.

Your CGT information has now been updated and will be used for future calculations.



CGT reporting on the platform could be incorrect if there are acquisition costs missing for assets.

Quantity	Tax book status	Estimated UTBC	Acquisition date	Override CGT value	CGT value currency	FX rate
23423.00000000	Verified	0.85386159	7-Aug-2023	20000.00000000	GBP	0
234.00000000	Non verified	0.00000000	27-Nov-2023	0.00000000	GBP	0
423570000000	Non verified	0.00000000	27-Nov-2023	0.00000000	GBP	0
956754.00000000	Non verified	0.00000000	27-Nov-2023	0.00000000	GBP	0
0	Non verified	0	27-Nov-2023	0	GBP	0

Save

Capital Gains Tax (CGT) migration values

If your client has a GIA that was opened before 30 September 2024, you may need to manually update asset book costs. Follow the steps in this next section to update book costs so they're correct for any future CGT calculations.

Key message

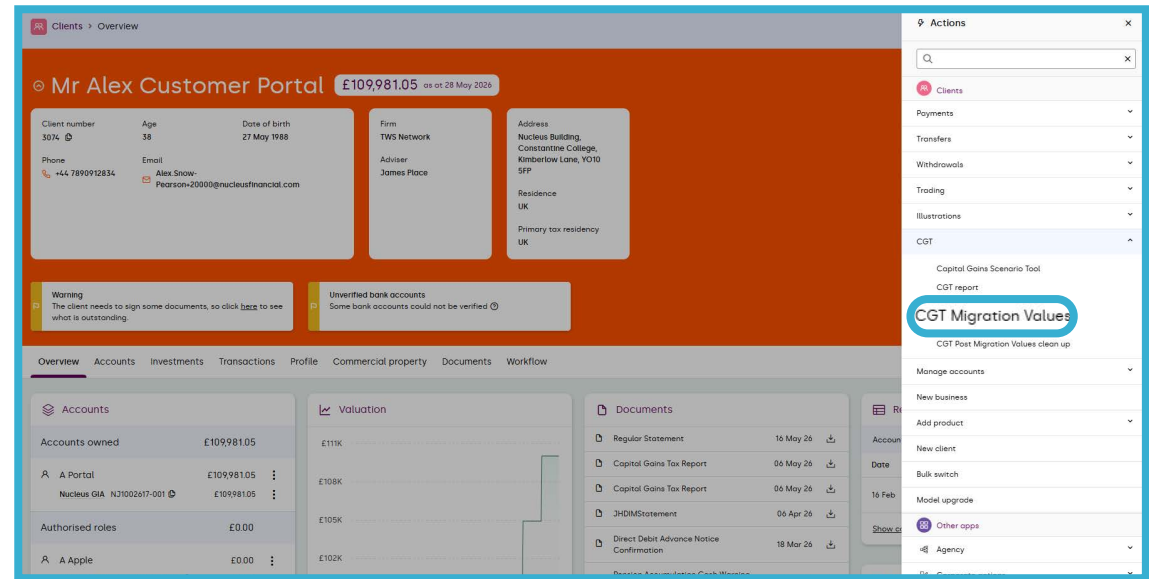
To check if any of your client's assets are affected, use either the Capital Gains Scenario Tool or the CGT report.

On the CGST any impacted asset will be labeled **Holding is missing all book cost information**, and on the CGT report any impacted asset will include a note in the final column.

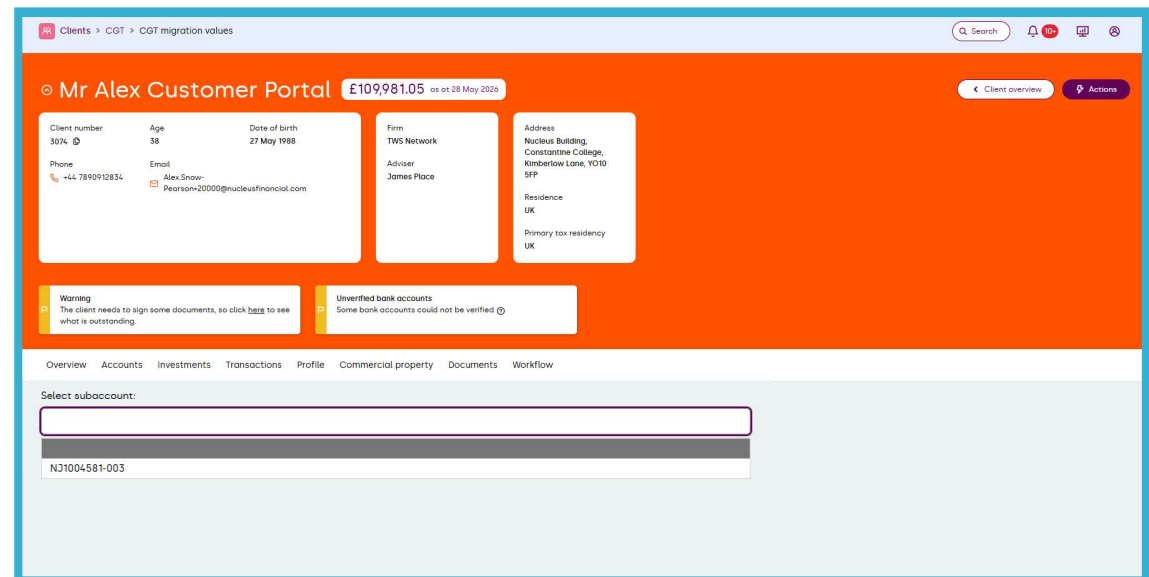
For instructions on how to use the CGST and CGT report, see our separate guides on the website.

The screenshot displays the 'Mr Alex Customer Portal' interface. At the top, the client's name 'Mr Alex' and a total value of '£109,981.05 as at 28 May 2026' are shown. Below this, client details are organized into cards: Client number (3074), Age (38), Date of birth (27 May 1988), Firm (TWS Network), Address (Nucleus Building, Constantine College, Kimberlow Lane, YO10 5FP), Phone (+44 7899912834), Email (Alex.Snow-Pearson@nucleusfinancial.com), Adviser (James Place), Residence (UK), and Primary tax residency (UK). Two warning banners are present: 'Warning: The client needs to sign some documents, so click here to see what is outstanding.' and 'Unverified bank accounts: Some bank accounts could not be verified.' Below the warnings, a navigation bar includes 'Overview', 'Accounts', 'Investments', 'Transactions', 'Profile', 'Commercial property', 'Documents', and 'Workflow'. The main content area is divided into three sections: 'Accounts' (listing 'A Portal' and 'Nucleus GIA' with values of £109,981.05 and £109,981.05 respectively), 'Valuation' (a line chart showing values from £110K to £102K), and 'Documents' (listing 'Regular Statement', 'Capital Gains Tax Report', 'Capital Gains Tax Report', 'JHDMSStatement', and 'Direct Debit Advance Notice Confirmation' with dates). A right-hand sidebar titled 'Actions' contains a search bar and a list of menu items including 'Clients', 'Payments', 'Transfers', 'Withdrawals', 'Trading', 'Illustrations', 'CGT' (with sub-items like 'Capital Gains Scenario Tool', 'CGT report', 'CGT for Transfers', 'CGT Migration Values', 'CGT Post Migration Values clean up'), 'Manage accounts', 'New business', 'Add product', 'New client', 'Bulk switch', 'Model upgrade', 'Other apps', and 'Agency'.

Select the client, then choose **CGT Migration Values** from the actions menu and select the relevant product you want to update.



On the next page, select the product (**subaccount**) again.



This will bring you to a list of assets.

To update book costs, change the **Override CGT value** field. You can also change whether the **Tax book status** is verified, non-verified or unknown. The **Estimated Unit Tax Book Cost (UTBC)** will automatically update based on your changes.



If there were multiple purchases for the same asset, use the first acquisition date and add up the value of the buys to use as the override value.

Select subaccount:
N31004581-003

Instrument Code	Instrument name	ISIN	Qty	Download	Add Impairment	
1TVQ.GB	AXA Managed Income Z Gross Inc	GB00871D8365	918.73500000	<input type="checkbox"/>	<button>Add Impairment</button>	
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
28-Mar-2024	918.73500000	1.04099650	Verified	956.40000000	GBP	0.00000000
A6Y4.GB	First Sentier Global Listed Infrastructure B Inc	GB00824HK556	358.78700000	<input type="checkbox"/>	<button>Add Impairment</button>	
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
28-Mar-2024	358.78700000	2.18650620	Verified	784.49000000	GBP	0.00000000
BFB4.GB	7IM AAP Balanced C Inc	GB0082PB2V64	3,248.81100000	<input type="checkbox"/>	<button>Add Impairment</button>	
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
28-Mar-2024	3248.81100000	1.49200120	Verified	4847.23000000	GBP	0.00000000
BUH5.GB	Artemis High Income I Inc	GB0082PLJN71	1,307.87500000	<input type="checkbox"/>	<button>Add Impairment</button>	
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
28-Mar-2024	1307.87500000	0.71278210	Verified	932.23000000	GBP	0.00000000
FPE1.IE	Vanguard (Ireland) Pacific ex-Japan Stock Index GBP Acc	IE008523L313	0.65000000	<input type="checkbox"/>	<button>Add Impairment</button>	
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
27-Mar-2024	0.65000000	344.21538000	Verified	22374.000000	GBP	0.00000000

Repeat this for all the assets you have information for. You can return later if you don't have all the information.

Once you've updated the necessary assets, press **Save** at the bottom of the screen.


Your CGT information has now been updated and will be used for future calculations. This will also be reflected on the CGT report.





CGT reporting on the platform could be incorrect if there are acquisition costs missing for assets.

Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
26-Mar-2024	231.38683700	1.27392720	Verified	294.77000000	GBP	0.00000000
MGEY.GB	CT UK Commercial Property Feeder 2 Inc		GB00B9ZMHL49	88703000000	<input type="checkbox"/>	Add Impairment
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
26-Mar-2024	88703000000	0.98909840	Verified	877.36000000	GBP	0.00000000
MTQ2.GB	SVS Cornelian Cautious D Inc		GB00B3LKY53	2,989,915,000,000	<input type="checkbox"/>	Add Impairment
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
26-Mar-2024	2989915000000	1.81260100	Verified	4821.54000000	GBP	0.00000000
GIS3.GB	Stewart Investors Asia Pacific Leaders B Acc		GB0033874768	88.34800000	<input type="checkbox"/>	Add Impairment
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
26-Mar-2024	88.348000000	10.15197800	Verified	895.14000000	GBP	0.00000000
GM34.GB	Troy Trojan Income O Inc		GB008018NW49	472.92300000	<input type="checkbox"/>	Add Impairment
Acquisition date	Quantity	Estimated UTBC	Tax book status	Override CGT value	CGT value currency	Fx rate
26-Mar-2024	472.923000000	1.67970260	Verified	794.37000000	GBP	0.00000000

[Generate Impairment transaction report](#)
[Save](#)

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