

Post 05 April 2015 disposal by a non-UK resident of a UK situated residential property, part qualifying for PPR exemption  
Illustration application of sections 7AA and 223A TCGA 1992 as proposed by s. 4ZZB Finance Bill 2015

	Date	(Cost)/Proceeds/MV £	Total Days	Days Occupied Incl deemed occupied	Days Residentially let	Days neither Occupied nor let
Purchased	05/04/1990	(100,000)				
	05/04/2012		8,036	8,036		
	05/04/2014		730			730
MV	05/04/2015	250,000	365		365	
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Days up to	05/04/2015		9,131	8,036	365	730
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Deemed PPR	05/10/2017		914		914	
Sold	05/04/2019	300,000	547	547		
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Days after	05/04/2015		1,461	547	914	0
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Total days			10,592	8,583	1,279	730
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Calculation based on gain accruing since rebased value at 05 April 2015

Proceeds	05/04/2019	300,000				
Less MV	05/04/2015	(250,000)				
<hr/>				547/1461	914/1461	0/1461
Gain before PPR		50,000		18,720	31,280	0
Residential lettings exemption restriction to actual PPR					(12,560)	
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Total PPR exemption		(37,440)		18,720	18,720	
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(NOT BENEFICIAL)		12,560				
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Calculation based on full ownership period

Proceeds	05/04/2019	300,000				
Less cost	05/04/1990	(100,000)				
<hr/>				8583/10592	1279/10592	730/10592
Gain before PPR		200,000		162,066	24,150	13,784
Residential lettings exemption restriction N/A					0	
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Total PPR exemption		(186,216)		162,066	24,150	
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(WORST CASE)		13,784				
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Calculation based on straight line apportionment

Proceeds	05/04/2019	300,000				
Less cost	05/04/1990	(100,000)	10,592			
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Gain for full period		200,000	10,592			
Less gain for period 05/04/1990 to 05/04/2015		(172,413)	(9,131)			
<hr/>				547/1461	914/1461	0/1461
Gain accruing since 05 April 2015, before PPR		27,587	1,461	10,329	17,258	0
Residential lettings exemption restriction to actual PPR					(6,929)	
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Total PPR exemption		(20,658)		10,329	10,329	
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(BEST CASE)		6,929				
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