

Case Study: Leapfrog Losses

Mrs Dunn has made large profits and losses following the sale of her Buy-To-Let properties.

She has a large CGT liability due in January 2025 and is an Additional Rate tax-payer.

Offsetting a Loss

Using a loss from one year to offset a CGT chargeable gain in another

£100k

Gain made in
2024/25



£24k

Tax paid 60 days
from sale

£100k

Loss made in
2025/26

£100k

Invested into EIS
& 2024/25 gain is
deferred



£24k

CGT reclaimed



£30k

Income Tax Relief



Recrystallise

Upon EIS sale, gain is revived



No CGT

Payable as loss offsets gain



Capital invested is at risk. Tax treatment is subject to change and depends on individual circumstances. Tax year 2025/26.

For further information, please contact your Business Development Manager or the Sales Team

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