

Checklist: Allowable Costs When Selling a Rental Property (UK 2025)

Use this list to prepare for Capital Gains Tax and avoid costly mistakes.

✓ Section 1: Allowable for Capital Gains Tax

- ☐ Solicitor's fees for the sale
 - ☐ Estate agent fees (including marketing)
 - ☐ Stamp Duty Land Tax (from original purchase)
 - ☐ Surveyor or legal fees (when you bought it)
 - ☐ Capital improvements (extension, kitchen, loft, etc.)
 - ☐ Planning permission/building regs costs (if applicable)
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✗ Section 2: Not Allowed

- ☐ Mortgage interest or repayments
 - ☐ Repairs and maintenance
 - ☐ Cosmetic improvements to help sell
 - ☐ DIY time or labour
 - ☐ Costs already claimed as revenue expenses
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Section 3: Keep These Documents

- ☐ Invoices and receipts
 - ☐ Bank statements
 - ☐ Legal paperwork
 - ☐ Photos of improvements (if available)
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