

News

“BUMPER LIABILITIES” COULD BE BORROWING FROM FUTURE YEARS - ELIZABETH BRADLEY QUOTED IN THE INTERNATIONAL ADVISOR

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Summary

Elizabeth Bradley, Global Practice Group Leader for our Tax, Employee Benefits and Private Client practice, was quoted in the *International Advisor* on 27 August 2026 in an article examining record Capital Gains Tax (CGT) receipts and whether the recent increase can be sustained over the longer term. Elizabeth warned that the surge in CGT liabilities may reflect taxpayers bringing forward disposals ahead of anticipated tax changes, potentially reducing tax receipts in future years.

Elizabeth Bradley warned the “bumper liabilities” could be borrowing from future years, leaving a hole in the medium-term fiscal plan.

“If today’s exceptional spike reflects forestalling before the 2024 Autumn Budget, the behavioural response to potential CGT rate changes may now shift,” she said.

“Some taxpayers could accelerate disposals ahead of the forthcoming Autumn Statement from the new Chancellor, while others may simply defer gains for years — a pattern seen repeatedly after past CGT reforms. Either way, today’s rise may not translate into stronger receipts for the rest of this Parliament.”

Read the full article: [Tax experts warn record CGT receipts could ‘leave hole in fiscal plan’](#).

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Meet The Team



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