

Table 1 Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment) filed for the Tax Year 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023.

Description of Asset	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	€m	€m	€m	€m	€m	€m	€m	€m	€m	€m
Shares/Securities – Quoted	2,506	3,009	2,403	2,673	2,875	2,768	3,415	4,509	3,504	3,303
Shares/Securities – Unquoted	769	1,017	1,291	1,870	2,264	2,200	2,358	4,153	4,504	3,740
Agricultural Land/Buildings	758	663	632	758	739	888	936	1,029	1,141	1,312
Development Land	58	111	162	157	219	265	208	271	282	217
Commercial Premises	2,911	1,840	2,939	1,848	1,974	1,453	1,308	1,398	1,437	961
Residential Premises	2,724	2,862	3,413	3,890	4,281	4,506	3,930	5,432	6,908	7,528
Shares or Securities exchanged (S. 913(5))	94	81	142	317	179	276	202	517	974	457
Other Assets	582	670	719	778	718	740	718	1,345	1,952	1,315
Total Consideration	10,402	10,253	11,701	12,291	13,248	13,096	13,075	18,654	20,701	18,833
Reliefs										
Disposal of Principal Private Residence: consideration amount	533	520	628	782	805	906	837	1,218	1,522	1,607
Retirement Relief: consideration on disposal of qualifying assets	441	607	443	560	656	579	884	787	957	1,081
Disposal of a site to a child: amount of consideration	4	5	5	5	5	9	7	9	8	11
Other reliefs	7,287	6,781	7,951	7,879	8,494	8,253	7,865	10,514	12,072	11,234
Total Reliefs Allowed	8,265	7,913	9,026	9,226	9,960	9,746	9,593	12,527	14,559	13,933
Chargeable Gain(s) (including previous gain(s) rolled-over)	2,137	2,340	2,674	3,066	3,288	3,349	3,483	6,127	6,142	4,900
Losses (Current year losses and losses carried forward)	4,393	4,764	4,881	4,723	4,575	4,830	5,516	3,631	4,820	4,924
Net Chargeable Gain (including Foreign Life Policies)	1,418	1,819	2,337	2,602	2,901	2,944	3,085	5,569	5,600	4,514
Tax Liability	519	570	730	799	890	862	939	1,709	1,679	1,289

Table 2 Capital Gains Tax Table - chargeable gain and liability reported by Individuals disposing of a single asset type.***2023**

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type	Net Chargeable Gain associated with returns with disposals of a single asset type	Capital Gains Tax Liability associated with returns with disposals of a single asset type
	€m	€m	€m
Shares/Securities - Quoted	2,466	486	147
Shares/Securities - Unquoted	2,943	1,804	485
Agricultural Land/Buildings	943	168	51
Development Land	154	76	25
Commercial Premises	702	100	31
Residential Premises	6,431	766	244
Shares or Securities exchanged (S. 913(5))	215	21	6
Other Assets	491	153	38
Total	14,346	3,575	1,025

2022

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	2,758	835	255
Shares/Securities - Unquoted	3,026	2,060	576
Agricultural Land/Buildings	867	164	50
Development Land	211	88	29
Commercial Premises	864	132	40
Residential Premises	5,827	723	230
Shares or Securities exchanged (S. 913(5))	615	38	11
Other Assets	719	184	47
Total	14,888	4,225	1,238

2021

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	3,590	1,131	362
Shares/Securities - Unquoted	2,970	2,007	571
Agricultural Land/Buildings	747	135	41
Development Land	212	92	30
Commercial Premises	1,026	115	37
Residential Premises	4,473	491	158
Shares or Securities exchanged (S. 913(5))	284	65	18
Other Assets	803	274	78
Total	14,104	4,310	1,295

2020

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	2,712	726	230
Shares/Securities - Unquoted	1,686	1,043	283
Agricultural Land/Buildings	616	133	40
Development Land	151	93	26
Commercial Premises	1,005	117	36
Residential Premises	3,231	386	122
Shares or Securities exchanged (S. 913(5))	110	10	3
Other Assets	345	237	65
Total	9,856	2,746	805

2019

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type	Net Chargeable Gain associated with returns with disposals of a single asset type	Capital Gains Tax Liability associated with returns with disposals of a single asset type
	€m	€m	€m
Shares/Securities - Quoted	2,098	546	169
Shares/Securities - Unquoted	1,564	944	260
Agricultural Land/Buildings	641	117	34
Development Land	175	83	26
Commercial Premises	934	160	44
Residential Premises	3,683	346	109
Shares or Securities exchanged (S. 913(5))	178	20	5
Other Assets	367	195	51
Total	9,640	2,409	698

2018

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	2,222	715	226
Shares/Securities - Unquoted	1,432	935	254
Agricultural Land/Buildings	540	109	30
Development Land	155	110	35
Commercial Premises	1,372	157	50
Residential Premises	3,463	382	121
Shares or Securities exchanged (S. 913(5))	51	14	3
Other Assets	328	351	103
Total	9,564	2,772	822

2017

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	1,970	541	174
Shares/Securities - Unquoted	1,224	820	245
Agricultural Land/Buildings	560	114	31
Development Land	106	83	26
Commercial Premises	1,061	131	42
Residential Premises	2,958	329	105
Shares or Securities exchanged (S. 913(5))	94	52	16
Other Assets	371	305	90
Total	8,345	2,376	730

2016

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	1,958	486	158
Shares/Securities - Unquoted	859	482	143
Agricultural Land/Buildings	473	88	26
Development Land	103	47	15
Commercial Premises	1,173	246	80
Residential Premises	2,673	230	71
Shares or Securities exchanged (S. 913(5))	47	9	3
Other Assets	341	86	26
Total	7,628	1,674	522

2015

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	2,345	597	191
Shares/Securities - Unquoted	682	239	76
Agricultural Land/Buildings	450	60	15
Development Land	77	30	10
Commercial Premises	982	69	23
Residential Premises	2,231	192	62
Shares or Securities exchanged (S. 913(5))	56	1	0
Other Assets	270	57	18
Total	7,094	1,244	396

2014

Description of Assets	Consideration Amount associated with returns with disposals of a single asset type €m	Net Chargeable Gain associated with returns with disposals of a single asset type €m	Capital Gains Tax Liability associated with returns with disposals of a single asset type €m
Shares/Securities - Quoted	2,016	431	158
Shares/Securities - Unquoted	481	263	97
Agricultural Land/Buildings	487	49	18
Development Land	21	3	1
Commercial Premises	1,856	188	65
Residential Premises	1,891	94	48
Shares or Securities exchanged (S. 913(5))	65	5	2
Other Assets	270	39	15
Total	7,087	1,071	406

* It is not possible to indicate the chargeable gain and liability for individuals with multiple asset disposals. However, the total consideration for all assets returned, including those with multiple asset disposals, is shown for reference in the first column.

Table 3 Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment) Filed

Range of Net Chargeable Gain incl. Foreign Life Policies		2016		2017		2018	
		Number	CGT Tax Liability €m	Number	CGT Tax Liability €m	Number	CGT Tax Liability €m
Under	€50,000	13,788	55	14,955	63	15,548	103
€50,001 to €100,000		1,920	44	2,168	50	2,386	53
€100,001 to €500,000		1,900	125	2,398	151	2,356	150
€800,001 to €1,000,000		313	66	412	82	418	80
€1,000,000 +		346	440	424	454	519	503
Total		18,267	730	20,357	799	21,227	890

Range of Net Chargeable Gain incl. Foreign Life Policies		2019		2020		2021	
		Number	CGT Tax Liability €m	Number	CGT Tax Liability €m	Number	CGT Tax Liability €m
Under	€50,000	16,030	71	15,766	104	20,941	123
€50,001 to €100,000		2,441	56	2,282	51	3,492	80
€100,001 to €500,000		2,714	170	2,483	153	4,015	260
€800,001 to €1,000,000		469	86	490	94	792	147
€1,000,000 +		527	481	553	536	933	1,098
Total		22,181	862	21,574	939	30,173	1,709

**Table 3 Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment)
Filed**

Range of Net Chargeable Gain incl. Foreign Life Policies		2022		2023	
		Number	CGT Tax Liability €m	Number	CGT Tax Liability €m
Under	€50,000	20,461	125	21,888	102
€50,001 to	€100,000	3,917	89	4,204	96
€100,001 to	€500,000	4,377	269	4,441	268
€800,001 to	€1,000,000	735	136	604	107
€1,000,000 +		1,009	1,060	780	715
Total		30,499	1,679	31,917	1,289

Table 4 Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment) Filed

Range of Net Chargeable Gain incl. Foreign Life Policies		2016		2017		2018	
		Number	CGT Net Chargeable Gain €m	Number	CGT Net Chargeable Gain €m	Number	CGT Net Chargeable Gain €m
Under	€50,000	45,700	168	45,309	193	49,205	200
	€50,001 to €100,000	1,950	139	2,183	155	2,419	168
	€100,001 to €500,000	1,958	408	2,447	501	2,439	509
	€800,001 to €1,000,000	324	222	424	303	426	308
	€1,000,000 +	356	1,401	425	1,450	524	1,716
Total		50,288	2,337	50,788	2,602	55,013	2,901

Range of Net Chargeable Gain incl. Foreign Life Policies		2019		2020		2021	
		Number	CGT Net Chargeable Gain €m	Number	CGT Net Chargeable Gain €m	Number	CGT Net Chargeable Gain €m
Under	€50,000	49,851	213	49,825	197	56,312	282
	€50,001 to €100,000	2,473	177	2,304	163	3,524	251
	€100,001 to €500,000	2,769	575	2,534	533	4,064	866
	€800,001 to €1,000,000	473	345	502	370	801	565
	€1,000,000 +	530	1,632	565	1,822	934	3,605
Total		56,096	2,944	55,730	3,085	65,635	5,569

Table 4 Capital Gains Tax Calculation for Form 11s and CG1s (Capital Gains Tax Return and Self-Assessment) Filed

Range of Net Chargeable Gain incl. Foreign Life Policies		2022		2023	
		Number	CGT Net Chargeable Gain €m	Number	CGT Net Chargeable Gain €m
Under	€50,000	59,087	294	60,933	314
	€50,001 to €100,000	3,940	281	4,232	303
	€100,001 to €500,000	4,422	912	4,483	903
	€800,001 to €1,000,000	740	524	608	434
	€1,000,000 +	1,014	3,589	782	2,560
Total		69,203	5,600	71,038	4,514