

**CGT
PAYSLIP A**

**Capital Gains Tax (CGT)
Payment due on 15th December, 2017**



WHAT CGT PAYMENTS ARE DUE ON 15TH DECEMBER, 2017

The amount of tax due on capital gains made by you on disposals in the period 1 January 2017 to 30 November 2017.

EXEMPTIONS/RELIEFS AND CALCULATION OF CGT PAYMENTS

Further information on exemptions, reliefs and the calculation of the amount of Capital Gains Tax due is contained in the leaflet 'Guide to Capital Gains Tax', which is available on the Revenue website www.revenue.ie, or from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06, or from any tax office.

INCLUDING CGT ON YOUR SELF-ASSESSED TAX RETURN

In addition to your payment, you are also obliged to make a return of the capital gain on your annual return of income form on or before 31 October in the year following the tax year in which the disposal is made. If you are not normally obliged to submit an income tax return, you should make your return of capital gains on a form CG1. You can obtain a return form from your tax office, from Revenue's Forms and Leaflet Service or on the Revenue website www.revenue.ie.

MAKING A CGT PAYMENT

This form is to be used for the purpose of making a Capital Gains Tax payment for the period 1 January 2017 to 30 November 2017. The completed form should be forwarded, with the payment due, to the Collector-General at the address below.

Note that this form is not a tax return. If you submit this form you are still obliged to make a return of the capital gain as above.

It is important that the right amount of Capital Gains Tax is paid and that it is paid on time. Failure to do so will give rise to interest charges.

RETURN ADDRESS

Please return this completed form, with your payment, to the Collector-General at the following address:

Collector-General, Sarsfield House, Francis Street, Limerick.
Telephone enquiries regarding payments to: **LoCall 1890 20 30 70**

PAYSLIP

CAPITAL GAINS TAX (CGT) A

Name:

PPS Number:

You will find your Personal Public Service Number on your Certificate of Tax Credits.

Address:

Signature:

Enter the amount of Capital Gains Tax payment in the relevant field below for the period indicated.

Date:

Amount of payment for 01/01/17 - 30/11/17 **.00**

Whole euro only - do not enter cent

Capital Gains Tax

METHODS OF PAYMENT

You can make a payment against a tax liability using one of the following:

1. Revenue On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at www.revenue.ie or phone **1890 20 11 06**.

2. myAccount

myAccount customers can make payments online by clicking on the myAccount link on the Revenue home page. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can use myAccount to make a CGT payment if you are currently registered for CGT or were previously registered for CGT, using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Cheque

- Cheque payments should be sent, with the completed payslip to the Collector-General at the address overleaf.
- All cheques must be crossed and made payable to the Collector-General.

DO NOT SEND CASH

IMPORTANCE OF PROMPT PAYMENTS

- Ensure you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General's Office, Sarsfield House, Francis Street, Limerick.