

**WHAT CGT PAYMENTS ARE DUE ON 15TH DECEMBER, 2018**

The amount of tax due on capital gains made by you on disposals in the period 1 January 2018 to 30 November 2018.

**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](http://www.revenue.ie), or from Revenue's Forms and Leaflet 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](http://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 2018 to 30 November 2018. 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's Office, Sarsfield House, Francis Street, Limerick, V94 R972**  
Telephone enquiries regarding payments to: **LoCall 1890 20 30 70**

**PAYSLIP**

Name:

Address:

Signature:

Date:

**CAPITAL GAINS TAX (CGT) A**

PPS Number:

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

Amount of payment  
for  
01/01/18- 30/11/18

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 Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at [www.revenue.ie](http://www.revenue.ie).

### 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](http://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

## IMPORTANCE OF PROMPT PAYMENTS

- Ensure that 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 tax, or to pay it on time, can result in enforced collection through the Sheriff, Court Proceedings or a 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, V94 R972.