

WHAT CGT PAYMENTS ARE DUE ON 15TH DECEMBER, 2024

The amount of tax due on capital gains made by you on disposals in the period 1 January 2024 to 30 November 2024.

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

Customers registered for Revenue Online Service (ROS) can make payments on ROS. Customers not registered for ROS can make a payment through myAccount (see overleaf for details on payment methods).

Customers not registered for ROS may also use this form by completing the payslip, for the purpose of making a Capital Gains Tax payment by cheque only for the period 1 January 2024 to 30 November 2024. The completed form should be forwarded to the Collector-General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

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.

CAPITAL GAINS TAX (CGT) A

Name:

Address:

Signature:

Date:

PPSN

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

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

Amount of payment
for
01/01/24- 30/11/24

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.

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

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 Division, Sarsfield House, Francis Street, Limerick, V94 R972 or alternatively you may contact this office at (01) 7383663.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.