



Form CG1

Capital Gains Tax Return and Self-Assessment 2017

Tax Reference Number

Remember to quote this number in all correspondence or when calling at your Revenue office (address available from "Contact us" on www.revenue.ie)

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Name and Address

When submitting this return use any envelope and write "Freepost" above the Return Address.
NO STAMP REQUIRED

Return Address

RETURN OF CAPITAL GAINS FOR YEAR ENDED 31 DECEMBER 2017

If you complete and submit this return on or before 31 August 2018 Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. This Tax Return should be completed and returned to your Revenue office on or before 31 October 2018. On that date you must also pay any balance of tax due for 2017. Where this return is submitted after 31 October 2018 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form CG1 Helpsheet.**

The Revenue Commissioners will treat as confidential the information provided by you in this form. However, Revenue may, when permitted or requested to do so by legislation, disclose this information to other Public Bodies. Further details are available on www.revenue.ie.

Please read the Form CG1 Helpsheet before completing this form. The helpsheet is available at www.revenue.ie or from our Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only) or +353 1 702 3050 (outside ROI).

Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return of all the chargeable gains and allowable losses that accrued to me in the year ended 31 December 2017 in accordance with the provisions of the Taxes Consolidation Act 1997, and

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards reliefs claimed are correctly stated.

(DD/MM/YYYY)

Signature

Date / /

Capacity of Signatory

Main Residence Address
(Registered Office, if a Company)

	Eircode
	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

Business Address if different from
Main Residence Address or
Registered Office Address

	Eircode
	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 4.

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Reference

Telephone or E-Mail

21. Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert in the box and provide details of the point at issue in the entry fields provided below.

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates , , .00

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Self-Assessment made under Chapter 4 of Part 41A

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a self-assessment may be liable to a penalty of €250.

REMEMBER

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2018

22. Self-Assessment – Capital Gains Tax 2017

(a) Amount of chargeable gains arising for this period , , .00

(Note: This is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period , , .00

(Note: This is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period , , .00

(Note: This is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: If you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due.

If your return is late the surcharge, which is added on to your tax due, is:

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date,
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements , , .00

(Note: If you file this return on time, but at the date of filing, you have failed to submit your LPT return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability as if this return was filed late by two months or more. Therefore, the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable.)

(f) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: The amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period , , .00

(ii) Balance of tax overpaid for this period , , .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2017

Signature

(DD/MM/YYYY)
Date / /

Capacity of Signatory