



# 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 Office of the Revenue Commissioners, Collector-Generals 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](http://www.revenue.ie).*