

Capital Gains Tax

ENQUIRIES

Any enquiry regarding calculation of the liability due must be directed to the Revenue Office dealing with your tax affairs. Any enquiry regarding payment should be directed to the Office of the Collector-General at the address overleaf or by phoning 1890 203070 or e-mail cg@revenue.ie.

METHOD OF PAYMENT

- 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.
- Always write your PPS Number on the back of your cheque.

DO NOT SEND CASH.

IMPORTANCE OF PROMPT PAYMENTS

- Make sure 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 a tax liability, or to pay on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment under Section 1002 of the Taxes Consolidation Act, 1997.

Enforcement carries additional costs to any interest charged.