



What CGT payments are due on 31 October, 2008?

- The amount of tax due on capital gains made by you on disposals in the period 1 January 2008 to 30 September 2008.

Exemptions/Reliefs and Calculation of CGT

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, or from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06, or from any tax office.

Including CGT on your self-assessment 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.

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 2008 to 30 September 2008. 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 :

Office of the Revenue Commissioners, Collector-General's Division, Sarsfield House, Francis Street, Limerick.

Telephone enquiries regarding payments to: **LoCall 1890 20 30 70**

Payslip

Capital Gains Tax A

Name:

PPS Number :

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

Address:

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

Signature :

**Amount of Payment
for 1/1/08 - 30/9/08**

, , .00

Date :

Whole euro only - do not enter cent

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.