







**Tax Reference Number**

--	--	--	--	--	--	--	--	--	--

**24. 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 2023**

**25. Self-Assessment – Capital Gains Tax**

(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 2022

Signature

Date  (DD/MM/YYYY)

Capacity of Signatory