Form CG1



Capital Gains Tax Return an	nd Self-Assessment 2022
Remember to quote this number in any communication with your Revenue office.	
Name and Address include Eircode (if known)	
Return Address	When submitting this return use any envelope
	and write "Freepost" above the Return Address NO STAMP REQUIRED
RETURN OF CAPITAL GAINS FOR YEAR ENDED 31 DE	CEMBER 2022
If you complete and submit this return on or before 31 Augus you. This Tax Return should be completed and returned to Rever submitted after 31 October 2023 a surcharge (5% where the returned to your tax liability.	nue on or before 31 October 2023. Where this return is
The obligation to make a return exists even where no tax is due be date for paying CGT is determined by the date on which you disper CGT liability were as follows:	
 15 December 2022 for assets disposed of between 1 January at 31 January 2023 for assets disposed of in December 2022. 	nd 30 November 2022, and
Failure to submit your Local Property Tax return will result in	•
The Revenue Commissioners collect taxes and duties and implement cupersonal data for these purposes and certain other statutory functions as with other Government Departments and agencies in certain circumstant protection policy setting out how we will use your personal data as well a on our Privacy page on www.revenue.ie . Details of this policy are also	s assigned by the Oireachtas. Your personal data may be exchanged ces where this is provided for by law. Full details of Revenue's data as information regarding your rights as a data subject are available
Legislative references relate to Sections of the Taxes Consol YOU MUST SIGN THIS DECLARATION	idation Act 1997, unless otherwise stated

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	e year	r ende	ed 31	Decen	nber 20	22 in a	accorda	ance v	ith th	e provis	sions	of the	Taxes	Conso	lidation	n Act 19	97, an	d
I DECLARE that, to the	e best of	my kr	nowle	dge a	nd beli	ef, all tl	ne par	ticulars	s giver	as re	gards r	eliefs	s claime	ed are	correc		ted D/MM/Y	YYY)	
Signature														С	ate	/	/		
Capacity of Signatory																			
Main Residence Addres (Registered Office, if a C	-)																	
												Е	Eircode						
Business Address if diffe Main Residence Address Registered Office Address					Eiro	code						corre any i	a ger ect app tem in ils of th	nuine dolication the re ne poir	oubt: li loubt ab n of tax eturn, pr nt at iss ded on p	oout the law to ovide ue in th	ne		
Contact Details (in case	of query	/ aboi	ut this	retur	n)														_
Agent's TAIN						Co	ntact N	Name											

Telephone or E-Mail

Client's Reference

Tax	Reference Number											
CA 1.	PITAL GAINS - Capital Gains for the year 1 January 2022 - 31 December 1 Description of Assets No. of Aggregate Area in Hectores											
	(a) Shares / Securities - Quoted					nside	zi ati			. 00		
	(b) Shares / Securities - Unquoted				,		,	╫	╫	. 00		
	(c) Agricultural Land / Buildings				,			+	\top	. 00		
	(d) Development Land				,			╁	╁	. 00		
	(e) Foreign Life Policies (S. 594) chargeable at 40%				,			╁	╫	. 00		
	(f) Offshore Funds (S. 747A) chargeable at 40%				<u>'</u>	H		\dashv	╫	. 00		
	(g) Commercial Premises	_			<u>'</u>			╁	╫	. 00		
	(h) Residential Premises				,			\dashv	╫	. 00		
	(i) Shares or Securities exchanged (S. 913(5))				,			╁	╫	. 00		
	(j) Venture Fund Gains (S. 541C(2)(a)) chargeable at 15%				,			\dashv	╫	. 00		
	(k) Other Assets				,			╬	╫	. 00		
	(I) Total Consideration				,			╬	╫	. 00		
][ا	^{],} elf			Spo	 ouse			
Inse 2.	rt ⊠ in the box(es) to indicate If any disposal was between connected parties or otherwise not at arm's length							Civil	Par	tner		
3.	If any of the original acquisitions were between connected parties or otherwise not at arm's length			Ė								
4. 5.	If the market value has been substituted for the cost of acquisition of any assets disposed of Claim to Reliefs - Self		1									
	(a) Disposal of Principal Private Residence: enter amount of consideration				,				Ш	. 00		
	(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets				,					. 00		
	(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets				,		,			. 00		
	(d) Disposal of a site to a child: enter amount of consideration				,		,			. 00		
	(e) If you wish to claim relief for farm restructuring under S. 604B, insert in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie											
	(f) Other enter amount of consideration											
	(specify)											
6.	Claim to Reliefs - Spouse or Civil Partner (a) Disposal of Principal Private Residence: enter amount of consideration],					. 00		
	(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets				,					. 00		
	(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets],					. 00		
	(d) Disposal of a site to a child: enter amount of consideration],					. 00		
	(e) If you wish to claim relief for farm restructuring under S. 604B, insert in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie											
	(f) Other enter amount of consideration									. 00		
Gair	(specify) Self s / Losses / Net chargeable gains		JI	JI		pou vil P						
7.	Chargeable gains in the year before S. 604A relief									. 00		
8.	Losses in the year before S. 604A relief						ď	╁		. 00		
9.	If any of the losses at Line 8 refer to a loss to a connected person, give the following details][][],['^_	_				
	(a) Name of connected person											
	(e) Name of composed percent					\perp						
	(b) Tax Reference Number of connected person											
	(c) Amount of loss				,					. 00		
10.	Amount of gain relieved under S. 604A				,		,			. 00		
11.	Chargeable Gain(s) net of allowable current year losses and S. 604A				,					00		
12.	relief (excluding Foreign Life Policies) Previous Gain(s) Rolled-over (now chargeable)		Ē							.00		
13.	Current year losses arising in 2022 available for offset	Ī],	П	Ħ,			00		
	against previous gains rolled over PAGE 2	_	_			F	ORI	и с	G1 :	2022		

	Ref																									S	elf								•	use Par				
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16. Net Chargeable Gain (excluding Foreign Life Policies)																		,			00			,			,				00									
17.	Char	geal	ole (Sain	on	For	eig	n Lif	e F	olic	ies],_			. 00						,[.[0	00
18.	` ' '																					L	00										00							
19.																							. 00										00							
20.	20. Total Unused Loss(es) for carry forward to 2023 If you have an overall CGT loss in 2022 there is no need to complete Lines															,],			. 00			,			,]·[0	00							
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	(a) E	-				_									•••	- 1	• • •	-	. •				Ī			Ĭ			Ī	. 00	0		\neg							00
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	(e) È		amo	ount	of	net	, gai	n in i	res	pec	t of	Ver	ntui	re F	ur	nd (Cap	ital												. 00	0									00
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22.	In re	•				,					•	aro	se	in	the	е р	erio	od '	1 D	ece	mk	er	202	2 2 ·	- 31	I D	ec	emk	er	2022										\Box
	(a) E						_				_											L		,						.0	0			,		<u> </u>				00
	(b) E	inter excli					_				rge	d at	40)%										_,_						. 0	0			,		<u> </u>				00
	(c) È	nter	amo	ount	of	net (gaiı	n on	Fo	reig	n L	ife F	Poli	icie	S									,						. 0	0			,		,				00
	to be charged at 40% (d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA													7,			,			. 0	0		—	,			,			00										
(Éntrepreneur Relief) (e) Enter amount of net gain in respect of Venture Fund Capital														 7	 		_			.0	_ 		$\overline{}$						_ _ 	00										
	(f) (i)	be Ent							n re	espe	ect	of a	dis	oda	sal	l of	lar	ıd						_,L	L		; ;			Ľ			_	- -		; 				
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Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

Tax	c Ref	ference Nur	nber																	
24.	Expr	ession of Dou	ıbt																	
		ı have a genui											, inse	rt ⊠						
		e box and provia) Provide full											ion of	f Doul	bt rela	ates				
	ĺ	-										·								
	(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt																			
	((c) Identify the a	amount of tax	in doub	ot in	respe	ct of tl	he chai	rgeab	le perio	d to whi	ch the E	xpres	sion						- 00
	((of Doubt rela d) List the supp		ents th	at ar	re bei	na sub	mitted	in rel	lation to	the mat	ter invol	ved.	These	doci	ument	,∟ s shou	⊥,∟ uld ac	comi	$\sqcup \sqcup$
	,	this return																		
	(e) Identify any	published Re	venue	guid	elines	that y	ou hav	e cor	nsulted	concern	ing the a	pplica	ation	of the	law i	n simil	ar cir	cums	stances
		sessment must include									ne returr	relates.	An ir	ndivid	ual w	ho fai	ls to m	ake a	а	
		sment may be					9000.						7							_
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		You do no	t have to c	omple	ete					-	nel if y ust 202		bmi	t this	s ret	urn	to Re	even	ue	
25.	Self-	-Assessment	– Capital Gai	ins Tax																
	(a) A	mount of char	geable gains a	arising f	for th	nis pe	riod											-	00	
	(I	Note: This is the	ne amount of	chargea	able	gains	for th	is peric	d les	s any re	eliefs wh	ich redu	ce the	char	geab	le gai	n)			
	(b) A	mount of tax c	hargeable for	this pe	riod												,		00	
		Note: This is the llowances, e.g										account	of ar	ny dec	ductio	ns, re	liefs o	r	_	
	(c) A	mount of tax p	ayable for this	s period	I														00	
		Note: This is the rom tax charge		tax due	afte	er any	Retire	ement F	Relief	or Cred	lit for Fo	reign Ta	x paic	have	e bee	n ded	ucted			
	(d) A	mount of surch	narge due und	der S. 1	084	beca	use of	late fili	ng of	this retu	urn							-	00	
		Note: If you are										le period	d, a la	te filir	ng su	rcharg	ge is d	ue		
		f your return is 5% of the ta										ıbmitted	withi	n two	moni	hs of	the du	ıe dat	te.	
		• 10% of the	tax due or €6	3,485, v	whic	hever	is the	lesser	, whe	re the re	eturn is i							io dat	.0	
	` '	mount of surch	narge due und	der S. 1	084	beca	use of	non-co	mplia	ance wit	th LPT]		,	- l	00	
	(1	Note: If you file																		
		ither pay the L is if this return																		
	b	e increased by	/ 10% subject	to a ma	axim	ium in	creas	ed amo	ount o	of €63,48	85. Whe	re the LF	PT is	subse						
	to	o date, the amo	ount of the sui	rcharge	will	be ca	pped	at the a	amou	nt of the	e LPT lia	ibility pay	yable)	1. [_	
		mount of tax p	-						-					Ш] <u>'</u>		<u>'</u>	$oldsymbol{ol}oldsymbol{ol}ol{ol}}}}}}}}}}}}}}}}}}}}}} $	00	
		Note: The amore redited to the y						of dire	ct tax	paid for	r the yea	ar plus ai	ny am	nounts	s that	may	have b	een		
) Balance of ta		-		-	1 7											-	00	
	(i	ii) Balance of ta	ax overnaid fo	or this n	erior	d									_,] []		, <u> </u>	 	00	
I DF		E the above to	•	-			pital G	Sains T	ax f∩r	the ve	ar 2022			Щ	ــــا,∟ - <i>.</i>		,			
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Capa	acity o	of Signatory																		

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