

Form CG1

Capital Gains Tax Return and Self-Assessment 2024



Tax Reference Number

Remember to quote this number in any communication with your Revenue office.

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Name and Address include Eircode (if known)

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Return Address

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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 DECEMBER 2024

If you complete and submit this return on or before 31 August 2025 Revenue will calculate the self-assessment for you. This Tax Return should be completed and returned to Revenue on or before 31 October 2025. Where this return is submitted after 31 October 2025 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

The obligation to make a return exists even where no tax is due because of the use of reliefs or allowable losses. The due date for paying CGT is determined by the date on which you disposed of the asset. For 2024 the due dates for paying your CGT liability were as follows:

- 15 December 2024 for assets disposed of between 1 January and 30 November 2024, and
- 31 January 2025 for assets disposed of in December 2024.

Failure to submit your Local Property Tax return will result in a tax surcharge

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated

YOU MUST SIGN THIS DECLARATION

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 year ended 31 December 2024 in accordance with the provisions of the Taxes Consolidation Act 1997, and

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards reliefs claimed are correctly stated

(DD/MM/YYYY)

Signature

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Date

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Capacity of Signatory

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Main Residence Address

(Registered Office, if a Company)

Eircode

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Business Address if different from
Main Residence Address or
Registered Office Address

Eircode

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Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 4

Contact Details (in case of query about this return)

Agent's TAIN

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Contact Name

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Client's Reference

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Telephone or E-Mail

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1. Description of Assets

Aggregate
Area in Hectares

Aggregate Consideration

- (a) Shares / Securities - Quoted
- (b) Shares / Securities - Unquoted
- (c) Agricultural Land / Buildings
- (d) Development Land
- (e) Foreign Life Policies (S. 594) chargeable at 40%
- (f) Offshore Funds (S. 747A) chargeable at 40%
- (g) Commercial Premises
- (h) Residential Premises
- (i) Shares or Securities exchanged (S. 913(5))
- (j) Venture Fund Gains (S. 541C(2)(a)) chargeable at 15%
- (k) Other Assets
- (l) **Total Consideration**

[illegible]

Self

**Spouse or
Civil Partner**

2. If any disposal was between connected parties or otherwise not at arm's length
3. If any of the original acquisitions were between connected parties or otherwise not at arm's length
4. If the market value has been substituted for the cost of acquisition of any assets disposed of

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5. Claim to Reliefs - Self

- (a) Disposal of Principal Private Residence: enter amount of consideration
- (b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets
- (c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets
- (d) Disposal of a site to a child: enter amount of consideration
- (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)

								-00
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6. Claim to Reliefs - Spouse or Civil Partner

- [illegible]

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Gains / Losses / Net chargeable gains

Self

**Spouse or
Civil Partner**

- | | | |
|-----------|--|---|
| 7. | Chargeable gains in the year before S. 604A relief | <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> . |
| 8. | Losses in the year before S. 604A relief | <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> , <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> . |
| 9. | If any of the losses at Line 8 refer to a loss to a connected person, give the following details | |

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			.			.			.00

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			,			,			.	00

- (a) Name of connected person

[illegible]

- (b) Tax Reference Number of connected person

[illegible]

- (c) Amount of loss

[illegible][illegible]

- 10.** Amount of gain relieved under S. 604A

[illegible][illegible]

- 11. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)**

[illegible]

_____.00

- 12.** Previous Gain(s) Rolled-over (now chargeable)

_____.00

_____.00

- 13.** Current year losses arising in 2024 available for offset against previous gains rolled over

[illegible][illegible]

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**Spouse or
Civil Partner**

- [illegible]

- [illegible]

21. In respect of net chargeable gains that arose in the period 1 January 2024 - 30 November 2024

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- (a) Enter amount of net gain to be charged at 33%
- (b) Enter amount of net gain to be charged at 40%
(excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies
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
(Entrepreneur Relief)
- (e) Enter amount of net gain in respect of Venture Fund Capital
to be charged at 15%
- (f) (i) Enter amount of net gain in respect of a disposal of land
under Compulsory Purchase Order (CPO) which has
accrued in 2024 by virtue of S. 542(1)(d)
(ii) Date of disposal (DD/MM/YYYY)

- [illegible]

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- A worksheet for practicing the addition of two-digit numbers. It contains five rows of empty boxes for digits and a plus sign, followed by a box for the sum. The first three rows have a "100" label on the right, and the last two rows have a "1000" label. Below the rows are two empty boxes for a final problem, followed by a row of empty boxes for the answer.

23. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Amount of foreign tax for which relief is now claimed

[illegible]

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			-				-				.	00

Please supply your bank account details to enable Revenue to transfer your repayment to your bank account

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

[illegible][illegible]

If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details

[illegible][illegible]

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

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(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

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

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2025

[illegible]

(b) Amount of tax chargeable for this period									.00
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(c) Amount of tax payable for this period									.00
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(d) Amount of surcharge due under S. 1084 because of late filing of this return .00

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements				.			.			.	00
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(f) Amount of tax paid directly to the Collector-General for this period

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[illegible]

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(DD/MM/YYYY)

Date

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