# 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.



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 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

Signature						Date ////////////////////////////////////
Capacity of Signatory						
Main Residence Address (Registered Office, if a C						
						·
					Eircode	
Business Address if diffe Main Residence Address Registered Office Address	sor					Expression of Doubt: If you have a genuine doubt about the
Registered Office Addres	55					correct application of tax law to any item in the return, provide
			E	ircode		details of the point at issue in the entry fields provided on page 4
Contact Details (in case	of query abou	t this return)				
Agent's TAIN			Contac	t Name		
Client's Reference			Teleph	one or E-Mail		

## **Tax Reference Number**

СА	PITAL GAINS - Capital Gains for the year	r 1 Janua	ry 2	024	- 31	Dec	eml	ber	202	4				
1.	Description of Assets	No. of Disposals			egate Hectare	es					egat derat			
	(a) Shares / Securities - Quoted						Γ							· 00
	(b) Shares / Securities - Unquoted					_	F							· 00
	(c) Agricultural Land / Buildings			,					,		۱,			· 00
	(d) Development Land			,					П,		Π,			· 00
	(e) Foreign Life Policies (S. 594) chargeable at 40%								Ē,		İП,			· 00
	(f) Offshore Funds (S. 747A) chargeable at 40%								П,		$\square$			· 00
	(g) Commercial Premises								П,		П,			· 00
	(h) Residential Premises								П,		Π,			· 00
	(i) Shares or Securities exchanged (S. 913(5))								П,Г		П,			· 00
	(j) Venture Fund Gains (S. 541C(2)(a)) chargeable at 15%						Γ		П,Г		П,			· 00
	(k) Other Assets						Γ				İП.			:00
	(I) Total Consideration													· 00
Inse	rt ⊠ in the box(es) to indicate								Self			-	ous il Pa	e or rtner
2. 3. 4.	If any disposal was between connected parties or otherwise If any of the original acquisitions were between connected p If the market value has been substituted for the cost of acqu	arties or othe	rwise r			•								] ]
5.	Claim to Reliefs - Self (a) Disposal of Principal Private Residence: enter amount o	f consideratio	n						,		<b> </b>  ,			00
	(b) Retirement Relief - under S. 599: enter consideration on	disposal of c	lualifyir	ng ass	sets				,		<u>]                                    </u>			· 00
	(c) Retirement Relief - under S. 598: enter consideration on	disposal of q	ualifyir	ig ass	sets				,		<u> </u>			· 00
	(d) Disposal of a site to a child: enter amount of consideration	on							,					· 00
	(e) If you wish to claim relief for farm restructuring under S. the Farm Restructuring Relief claim form which is availa				and co	omplete	е							
	(f) Other (specify)				nsidera	ation			,		],			· 00
6.	Claim to Reliefs - Spouse or Civil Partner (a) Disposal of Principal Private Residence: enter amount of		n				Γ							00
	(b) Retirement Relief - under S. 599: enter consideration or			na ass	sets		F		ŀ		┢	ĥ		00
	(c) Retirement Relief - under S. 598: enter consideration on						ŀ		┢━╹┝			╟╟		00
	(d) Disposal of a site to a child: enter amount of considerati	-	laamiyn	ig dot			ŀ		<u> </u> '_			<u>`</u>		. 00
	<ul> <li>(e) If you wish to claim relief for farm restructuring under S. the Farm Restructuring Relief claim form which is available</li> </ul>	604B, insert			and co	omplet	e	][	J,[			,		]
	(f) Other (specify)	enter a	amount	of co	onsidera	ation			,			,		· 00
Gair	is / Losses / Net chargeable gains		Self								use Part			
7.	Chargeable gains in the year before S. 604A relief				· 00	0	Γ				$\square$			· 00
8.	Losses in the year before S. 604A relief				.00	0	F				Ē			.00
9.	If any of the losses at Line 8 refer to a loss to a connected p	person, give t	ne follo	wing	details				/L					
	(a) Name of connected person			_										
	(b) Tax Reference Number of connected person			+										
	(c) Amount of loss					· 00	Γ							· 00
10.	Amount of gain relieved under S. 604A			,		· 00								· 00
11.	Chargeable Gain(s) net of allowable current year losses and relief (excluding Foreign Life Policies)	d S. 604A					)· <b>00</b>							· 00

- 12. Previous Gain(s) Rolled-over (now chargeable)
- 13. Current year losses arising in 2024 available for offset against previous gains rolled over

Тах	Referen	ce Nu	mbe	r															5	Self								Spo Civil					
14.	Amount of							r(s) a	ava	ilabl	e for	r, ar	nd		[								· 0	0									00
15.	offset agai Personal E Note: loss	xemptio	on (ma	ix €1	,270	0 per	spou							not t	ran	sfera	able	 ;)		_,,,,,,,,			]  0			IL	],	))[   	,				00
16.	Net Charg	-					-								[		],			,			· 0	0			,		,				00
17.	Chargeabl	e Gain o	n For	eign	Life	e Polic	cies										ļ	Ť	1	ļ		1	- 0	0					,	Ē			00
18.	Current Ye	ar Loss(	es) fo	r car	ry fo	orwar	d to 2	2025	5									Ī	T			Ī	- 0	0						Ē	Ī		00
19.	Unused Lo	ss(es) fi	rom p	rior y	ear	(s) fo	r carr	y fo	rwa	ard to	o 202	25			Ì		ļ			ļ			· 0	0						Ē	T		00
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21.	(a) Enter a		-		-						e he	1100	ui	Jant	Jary							1 2		00									00
	(b) Enter a			-			-																			╢╴	_, 			} ]			
	(exclue	ling Fore	eign L	ife Po	olici	ies)	•										Ľ,							00		Ļ	_,_			<u>,</u>			00
	(c) Enter a to be c	mount o narged a	at 40%	gain (	SU F	Foreig	gn Lif	e Po	DIICI	les								,			,			00			,			,			00
		mount o levant ir preneur	ndividi	ūal to	on o be	dispo: char	sal of ged a	f cha at 10	arge )%	eable unde	e bu: er S.	sine 59	ess 7AA	asse \	et(s)						,			00			],			],			00
	(e) Enter a	mount o	of net g at 15%	, gain %	in re	espec	ct of \	/ent	ure	Fun	nd Ca	apit	al				$\square$							00			],			,			00
	(f) (i) Ente	0	t of ne	et gai	n in cha	i resp ise O	ect o rder (	fac CPC	lisp D) v	osal vhic	l of la h ha	and s												00									00
	acc	ued in 2 e of disp	024 b	y virt	tue o	of S.	542( <sup>2</sup>	1)(d)	)			-															_, 			,			
22.	In respect	•					,	aros	e ir	n the	e pe	riod	11	Dece	emk	oer 2	2024	<b>1</b> - 3	/ 31 [	Dec	/ˈ eml	ber	202	24	J			L_′		/			
	(a) Enter a	mount c	of net	gain	to b	e cha	arged	at 3	33%	6	-							,			,			00			],			,			00
	(b) Enter a						arged	at 4	10%	6										$\square$	$\square$		Π.	00	ίΓ	Ť	ĪF	1					00
	(c) Ènter a		of net g	gain (	on F	ies) Foreig	gn Lif	e Po	olici	ies								, 			,		 	00			_'_ 	╎		, 			00
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	by a re	elevant ir	ndivid	ual to											(0)			,			,			00			_,			,			00
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		er Comp ued in 2								vhich	n ha	s						,			,		<u> </u>	00	ļL		_,			,		·	00
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Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

#### **Tax Reference Number**

#### 24. Expression

Francisco of Devilt																	
Expression of Doubt																	
If you have a genuine doubt al	bout th	e co	orre	ect a	appl	icat	tion	of f	tax	law t	o any	/ iten	n in th	ne retur	'n, i	nserf	t 🖂

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

(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 no	ot have to complete the Self-Assessment panel if you on or before 31 August 2025	submit this return to Revenue
25.	Self-Assessment	: – Capital Gains Tax	
	(a) Amount of char	rgeable gains arising for this period	
	( <b>Note:</b> This is t	educe the chargeable gain)	
	(b) Amount of tax of	chargeable for this period	00
		the amount of tax chargeable on the chargeable gain <b>after</b> taking acc g. personal allowance or transfer of business to a company)	ount of any deductions, reliefs or
	(c) Amount of tax p	payable for this period	.00
	( <b>Note:</b> This is t from tax charge	the amount of tax due after any Retirement Relief or Credit for Foreign eable)	n Tax paid have been deducted
	(d) Amount of surc	harge due under S. 1084 because of late filing of this return	·00
	If your return is • 5% of the t • 10% of the	re filing this return after the specified return date for the chargeable per s late the surcharge, which is added on to your tax due, is tax due or €12,695, whichever is the lesser, where the return is submi- te tax due or €63,485, whichever is the lesser, where the return is more charge due under S. 1084 because of non-compliance with LPT	itted within two months of the due date
	either pay the l as if this return be increased b	The this return on time, but at the date of filing, you have failed to subm LPT due or enter into an agreed payment arrangement, a surcharge so was filed late by two months or more. Therefore, the amount payable y 10% subject to a maximum increased amount of $\notin$ 63,485. Where the nount of the surcharge will be capped at the amount of the LPT liability	should be added to the final liability e in your Self-Assessment should ne LPT is subsequently brought up
	(f) Amount of tax	paid directly to the Collector-General for this period	-00
		ount entered here will be the amount of direct tax paid for the year plu year from another year or tax type)	us any amounts that may have been
	(g) (i) Balance of t	tax payable for this period	,, 00
	(ii) Balance of t	tax overpaid for this period	
I DE	CLARE the above to	o be my Self-Assessment to Capital Gains Tax for the year 2024	(DD/MM/YYYY)
Sign	ature		
Сара	acity of Signatory		

00