

Capital Gains Tax – Due Dates

Part 41-00-10

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The contents of this manual are no longer relevant as they relate to due dates for Capital Gains Tax (CGT) under Part 41 of the Taxes Consolidation Act 1997 up to 2012.

Please refer to Tax and Duty Manual [Part 41A-01-03](#) for details of when CGT is payable for periods to which Part 41A TCA relates, from 2013 onwards.