

## eCG50 – Guide for Applicants

### Part 42-03-01a

This document should be read in conjunction with section 980 Taxes Consolidation Act 1997 and Guidance Manual [Part 42-03-01](#)

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## 1. Introduction

This manual provides guidance on the new online CG50 application processing system, that is available from June 2020. This new system allows online filing by

- vendors applying for an eCG50A certificate, and
- purchasers filing an eCG50B form.

Online processing will significantly improve the turnaround time for all applicants seeking a CG50 clearance certificate. Resident applicants, in particular, could potentially receive an immediate turnaround on their application.

For customers who are non-e-enabled, Revenue continues to support paper-based applicants, with the turnaround time governed by our published Customer Service Standards.

## 2. Background to the CG50 process

Section 980 of the Taxes Consolidation Act 1997 outlines in detail the process of withholding tax on certain disposals. In summary, a purchaser must withhold 15% of the consideration of certain assets and pay this over to Revenue. Those assets are:

- land and/or buildings
- minerals
- exploration/exploration rights
- goodwill
- unquoted shares in any of the above.

The withholding tax does not apply if the vendor supplies a CG50A clearance certificate to the purchaser. The 15% withholding applies to assets worth more than €500,000 or assets that are houses or apartments worth more than €1 million. The process does not apply to assets with values less than these amounts.

## 3. Vendors making an application for a CG50A

Applicants will need to be registered for ROS/MyAccount; unless the customer's agent/solicitor submits the application on their behalf. All applicants must be, or have previously been, registered for Capital Gains Tax (CGT) prior to making the application. Further information on [registering for ROS](#), [registering for MyAccount](#), and [CGT registration](#) can be found on the Revenue website.

Vendors need:

- Name and PPSN/TRN (Tax Reference number) of all vendors (for multiple vendors, all vendors will need to be registered for CGT)
- Name, address, phone, email of all purchasers (PPSN/TRN of purchasers is optional)

- Signed copy of the contract of sale
- Asset address or Ordnance Survey Ireland grid reference
- There may be a requirement for:
  - consideration value documents (if consideration is different from the value in the contract)
  - ownership documents (if complex ownership dates exist, e.g. share purchases)
  - closing date elapsed documents (if the closing date on the contract has elapsed, an explanation for the late application is required)
  - a letter of undertaking to furnish signed contracts (if unsigned contracts have been submitted)
- Non-residents are required to provide:
  - CGT computations
  - CGT payment receipt (if CGT is due)
  - a letter of undertaking to pay any CGT due (if they have not paid yet).

The accepted format and maximum size of attachments are outlined below.

#### 4. How the process works for the vendor

The following is a brief walk-through of the process.

- 4.1 Once logged into ROS/MyAccount, select the “Capital Gains Clearance Facility”, and then select the “Vendor CG50A” option.
- 4.2 The PPSN of the 1<sup>st</sup> vendor will be pre-populated. Add additional vendors if required, a name and PPSN/TRN for each vendor is required.

**CG50A - Vendor**  
Application for Certificate under Section 980(8) Taxes Consolidation Act 1997. \* Required

Please Input Vendor's Details.

**CG50A - Vendor #1**

PPSN/TRN \* i

☐ Please tick here if the Vendor is deceased. i

☐ Please tick here if the Vendor is non-resident. i

**CG50A - Vendor #2**

PPSN/TRN \* i

☐ Please tick here if the Vendor is deceased. i

☒ Please tick here if the Vendor is non-resident. i

Select entity \* i

Figure 1: Screenshot showing the CG50A vendor details screen

- 4.3 Enter the Purchaser details: name, address, phone number and email address.  
The Purchaser PPSN/TRN is optional.

**CG50A - Purchaser**  
Application for Certificate under Section 980(8) Taxes Consolidation Act 1997. \* Required

Please Input Purchaser's Details.

**Do you have the Purchaser's PPSN/TRN** i

☐ Yes ☒ No

**CG50A - Purchaser #1**

Select entity \* i

\* First Name i  Last Name \* i

Address 1 \* i  Address 2 \*

Address 3  Address 4

Figure 2: Screenshot showing the CG50A purchaser details screen



4.4 Enter the asset details. From a drop down, menu select one of the following:

- Land
- Buildings
- Land and Buildings
- Minerals
- Exploration/Exploitation rights, or
- Goodwill from a trade
- Unquoted shares in any of the above
- Loan secured on land

**CG50 - Asset**  
Application for Certificate under Section 980(8) Taxes Consolidation Act 1997.

\* Required

Please Input Asset Details

**Description of Asset \*** ⓘ

Buildings ▼

Please Select

Unquoted shares

Land

Buildings

Land and buildings

Minerals

Exploration and rights

Goodwill trade

Loan secured on land

et is a house

Address 2 \*

House add 2

Address 3

Address 4

City \*

House city

Country \*

House country

\* Required

✕ Cancel

Continue →

Figure 3: Screenshot showing the CG50 asset details screen

4.4.1 Further details will be needed depending on your selection.

4.4.1(a) If you select “Buildings” or “Land and Buildings”, you will need to confirm if the asset is a house/apartment.

4.4.1(b) If you select “Unquoted shares in any of the above” you will need to confirm what asset type those shares are in, that is, you will need to specify one of the following:

- Land

- Buildings
- Land and Buildings
- Minerals
- Exploration/Exploration rights
- Goodwill from a trade.

4.4.1(c) If you select “Land” or “Buildings” or both, you will need to provide an address for the asset.

4.4.1(d) If you select “Minerals” or “Exploration/Exploration rights”, you will need to provide an address, or OS Grid References. A link to the [OS website](#) is provided on the application to obtain the grid references – entering the OSI mapviewer you can locate the location of the asset and determine the grid reference co-ordinates. A text description of the asset is also required.

4.4.1(e) If you select “Goodwill” an address and a text description of the asset is required.

4.4.1(f) If you select “Loan secured on land” an address for the land is required.

4.5 Enter the asset consideration, date of acquisition, market value of the asset, and date of disposal. You will also need to make a number of declarations, as follows:

4.5.1 Confirmation if the asset was obtained by gift, inheritance or neither. Additionally, if the asset was obtained by gift or inheritance, a confirmation that obligations under Capital Acquisitions Tax Consolidation Act 2003 (CATCA 2003) will be required.

4.5.2 Confirmation that any tax obligations owing which relate to the asset are fulfilled. (Certain obligations may have a future pay and file deadline, e.g. rental income, and these will need to be specified in your application if they have not yet been fulfilled.)

4.5.3 Confirmation if the purchaser is a connected party to the vendor.

**CG50 - Asset Consideration** \* Required

Please Input Asset Consideration Details

**Consideration \*** i

€ 8,000,000

☐ Consideration different from accompanying documentation i

**Date of Acquisition \* (dd/mm/yyyy)** i

29/05/1972

[Add More Dates](#)

**Market Value of asset at date of acquisition \***

€ 15,000

**Was the asset being disposed of acquired by way of gift or inheritance? \***

☐ Gift
 ☐ Inheritance
 ☐ Both
 ☒ Neither

Figure 4: Screenshot showing the CG50 asset consideration details screen

**Are all tax liabilities owing which relate to this asset paid in full? \*** i

☒ Yes
 ☐ No

**Is/are the purchaser(s) connected with the vendor(s) for the purposes of the Taxes Acts? \***

☐ Yes
 ☒ No

**Date of disposal on contract \* (dd/mm/yyyy)** i

25/05/2020

☐ Closing date on the contract has elapsed at the time of making this application i

Figure 5: Screenshot showing the continuation of the CG50 asset consideration details screen

4.6 Declaration of vendor's reasons for obtaining a CG50A certificate; any or all of the three options can be selected:

4.6.1 All vendors are resident

4.6.2 No CGT is due (CGT calculations will be required as part of your application)

4.6.3 CGT is paid (CGT calculations, and either a receipt showing payment to Revenue, or a letter from a solicitor that the CGT will be paid, is required as part of your application).



**CG50 - Vendor's Declaration**

Please input vendor declaration

I declare that I am/the above named is the person making the disposal and the grounds of the application are as follows

(Tick the appropriate boxes)

☐ I/we/the above named am/are resident in the State i

☒ No amount of capital Gains Tax payable in respect of the disposal. i

☐ The Capital Gains Tax chargeable for the year of the assessment for which I/we/the above named am/are chargeable in respect of the disposal of the asset and the tax chargeable on any gain accruing in any earlier year of assessment on a previous disposal of the asset has been paid. i

✕ Cancel Continue →

Figure 6: Screenshot showing the CG50 vendor's declaration screen

#### 4.7 Upload of various documentations to support your application. Mandatory supporting documents for all applications are as follows:

- Signed contract of sale (or unsigned contract plus a letter of undertaking from your solicitor that signed copies will be submitted within 2 weeks)

The following supporting documents are required depending on the complexity of your application:

- Two letters of undertaking from your solicitor. One for applicants not submitting a signed contract, and one for applicants whose solicitor will pay the CGT liable after the consideration has been paid
- CGT calculations for applicants who select either "No CGT due", or "CGT is paid" in their declaration reasons for obtaining a CG50A
- Asset value documents, if the consideration and market value conflict
- Asset acquisition documentation if there is more than one date, or complex acquisition dates, e.g. multiple vendors each with their own acquisition date, or various date of share purchase
- Other documentation as required.

The accepted file formats are: "pdf", "txt", "xls", "jpg", "jpeg", "doc", "docx", "xlsx", "xlsm", "csv", "png", "rtf".

The maximum file size allowed is 5,120Kb, per attachment. If documents are larger, for example very large contracts, they should be broken up into smaller parts and each part identified appropriately. For example, if the application has more than one signed contract attachment, attachments for Part 1, Part 2 and Part 3, etc., as appropriate can be uploaded.

### CG50A - Attachments

**Application for Certificate under Section 980(8) Taxes Consolidation Act 1997.**

\* Required

Supporting documentation should be maintained for a period of 6 years and can be requested at any stage to support an application.

A copy of the contract must be uploaded, if the Purchaser is an Agent acting on behalf of a client then a letter of undertaking must be submitted.

**Documents Required: \***

- 1: Signed contract
- 2: CGT computations

Attachments

File name	Attachment type	
Signed contract for house - Copy.pdf	Signed contract	Remove
CGT computations to be submitted.pdf	CGT computations	Remove

Add

☐ Please tick here if any of the uploaded contracts are unsigned

Cancel

Continue

Figure 7: Screenshot showing the CG50A attachments screen

**Table 1: Table of typical documents to be submitted with various CG50A scenarios**

<b>Applicant declaration</b>	<b>Attachments needed</b>
Resident (Option A)	<ol style="list-style-type: none"> <li>1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts)</li> <li>2. Option for Other</li> </ol>
No CGT due (Option B)	<ol style="list-style-type: none"> <li>1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts)</li> <li>2. CGT computations</li> <li>3. Option for Other</li> </ol>
CGT Paid (Option C)	<ol style="list-style-type: none"> <li>1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts)</li> <li>2. CGT computations</li> <li>3. Option for a letter of undertaking to pay (if they have not yet paid)</li> <li>4. Option for Other</li> </ol>
<b>Other options</b>	
If Consideration is different box is ticked	The above, plus Consideration additional information
If Different acquisition dates are ticked	The above, plus Acquisition dates additional information
If closing date on the contract has elapsed box is ticked	The above, plus Revised Date of Disposal Explanation

After viewing a summary of the application, the application will then be processed.

If all requirements of the application are met, all vendors in the application will receive a copy of the full details in the application electronically (or in paper if not registered for ROS/MyAccount). Furthermore, once the application is processed all vendors in the application are sent a paper version of the CG50A certificate, automatically through the post.

## 5. Purchasers filling out a CG50B

The first question a purchaser must ask themselves is, "Have I been given a CG50A certificate with respect to the asset and vendor I am engaged with?"

If the purchaser has been provided a CG50A, he, she or it should pay the full consideration to the vendor and their obligations under S980 are fulfilled.

If a CG50A certificate has not been provided by the vendor, the purchaser must file a CG50B form, withhold 15% of the consideration from the vendor and pay that 15% to Revenue instead. The filing of the CG50B and the payment of that 15% can be done online. Purchasers need to be registered for ROS/MyAccount (unless the customer's agent/solicitor submits the form on their behalf) and all purchasers must be, or have previously been, registered for CGT prior to making the application. Further information on [registering for ROS](#), [registering for MyAccount](#), and [CGT registration](#) can be found on the Revenue website.

Purchasers will need:

- name and PPSN/TRN of all other purchasers (if relevant),
- name, address, phone, email of all vendors (PPSN/TRN is optional)
- signed copy of the contract of sale
- asset address or Ordnance Survey Ireland grid reference
- to pay 15% of the consideration to Revenue, or the receipt to prove they have already done so.

## 6. How the process works for the purchaser

The following is a brief walk-through of the process.

- 6.1 Once logged into ROS/MyAccount, select the "Capital Gains Clearance Facility", and then select the "Vendor CG50B" option.
- 6.2 The PPSN of the 1<sup>st</sup> purchaser will be pre-populated. Add additional purchasers if applicable, including the name and PPSN/TRN of each purchaser.
- 6.3 Enter the Vendor details; which are name, address, phone number and email address. The Vendor PPSN/TRN is optional.
- 6.4 Enter the asset details. From a drop-down menu select one of the following:
  - Land
  - Buildings
  - Land and Buildings
  - Minerals
  - Exploration/Exploitation rights, or
  - Goodwill from a trade
  - Unquoted shares in any of the above
  - Loan secured on land.



6.4.1 Further details will be needed depending on your selection

6.4.1(a) If you select “Buildings” or “Land and Buildings”, you will need to confirm if the asset is a house/apartment.

6.4.1(b) If you select “Unquoted shares in any of the above” you will need to confirm what asset type those shares are in, that is, you will need to specify one of the following:

- Land
- Buildings
- Land and Buildings
- Minerals
- Exploration/Exploration rights, or
- Goodwill from a trade.

6.4.1(c) If you select “Land” or “Buildings” or both, you will need to provide an address for the asset.

6.4.1(d) If you select “Minerals” or “Exploration/Exploration rights”, you will need to provide an address, or OS Grid References. A link to the [Ordnance Survey website](#) is provided on the application to obtain the grid references – entering the OSI mapviewer you can locate the location of the asset and determine the grid reference co-ordinates. A text description of the asset is also required.

6.4.1(e) If you select “Goodwill” an address and a text description of the asset is required.

6.4.1(f) If you select “Loan secured on land” an address for the land is required

6.5 Enter the asset consideration, and market value of the asset. You also need to either pay 15% of the consideration or enter the receipt number if the 15% was previously paid.

6.6 Upload of various documentations to support your application. Mandatory supporting documents for all applications are:

- Signed contract of sale (or unsigned contract plus a letter of undertaking from your solicitor that signed copies will be submitted within 2 weeks)

The following supporting documents are required depending on the complexity of your application:

- A letter of undertaking from your solicitor, if you are not submitting a signed contract
- Asset value documents, if the consideration and market value conflict
- Other documentation as required.



The application will then be processed. If all requirements of the application are met, the purchaser (or all purchasers in the application) will receive a paper copy CG50B. This form should be provided to the vendor(s), to prove that the 15% of the consideration has been remitted to Revenue. Vendors will need to contact their local Revenue office with this Form CG50B to claim their 15% credit.

## 7. Solicitors acting on behalf of clients

Solicitors will be able to submit applications on behalf of their clients in ROS. A number of prerequisites are required.

Firstly, solicitors must be registered for a ROS Transaction Advisor Identification Number certificate (TAIN cert). Further details can be obtained from the TAIN unit, contact details are on [Revenue's website](#). Secondly, solicitors will need to be linked to each of the vendors which they wish to represent. Further details on [client linking](#) can be found on the Revenue website. If you encounter difficulty using the e-registration process, you may contact the [ROS Technical Helpdesk](#).

When solicitors are submitting applications on behalf multiple vendors, they will need to be linked to **all** vendors in that application.

Solicitors will also be able to act on behalf of deceased clients, provided they are linked with the estate of the deceased, i.e. solicitors will enter the TRN of the estate not the PPSN of the deceased.

Vendors (or their solicitors) making an application for a CG50A regarding the disposal of an asset they own, need to know the PPSN/TRN of all other vendors. Vendors do not require the PPSN/TRN of the purchaser in their application.

Conversely, when completing a CG50B, the purchaser (or their solicitor) must know the PPSN/TRN of all other purchasers buying that asset. The purchaser does not require the PPSN/TRN of the vendor(s).

## 8. Viewing CG50A applications

Parties who make the application in ROS/MyAccount, will be able to view the applications made by them. Any vendor named in an application for a CG50A certificate will receive a Revenue notice outlining the contents of the application. One vendor (or one solicitor) may create an application on behalf of multiple owners of an asset, however only the person who created the application will have full viewing rights of all details of that application in the eCG50 system in ROS/MyAccount.

If vendors have multiple solicitors acting on their behalf selling multiple different assets, each solicitor will only have visibility of applications they have made.

Solicitors will have visibility on applications they make on behalf of their clients as long as they remain linked to that client.

## 9. Data Protection

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. Personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information are available on the [Revenue website](#).

## 10. Non-resident applicants

Non-residents vendors making a CG50A application will need a PPSN. If they do not already have one, they should contact the [Department of Employment Affairs and Social Protection](#). Similarly, non-resident purchasers filling out a CG50B form will need to provide a PPSN.

## 11. Compliance programmes

On an ongoing basis Revenue carries out a range of compliance programmes across various taxes and processes. The new eCG50 process will fit into Revenue's compliance programmes, and data entered in application forms will feed into various reporting functions and will be subject to the usual compliance and risk assessment processes. Applicants who do not provide full and complete applications will be subject to review and possible compliance intervention. In line with all Revenue's compliance programmes, incomplete or false information provided will give rise to risk of additional tax liability, interest and/or penalties.

## 12. Conclusion

From June 2020, applications for a CG50A and CG50B forms can be submitted online through ROS/MyAccount. The paper application process will run in tandem with the online applications, however it should be noted that applications submitted by paper through the MyEnquiries system or by post will be subject to the Revenue's published customer service response times.