

eCG50 – Guide for Applicants

Part 42-03-01a

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

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Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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
- unquoted shares in any of the above.
- goodwill

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 and address 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 1st 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 and 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 ⓘ

Yes No

CG50A - Purchaser #1

Select entity *

Individual ▼

*** First Name** ⓘ **Last Name *** ⓘ

Address 1 * ⓘ **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
- Unquoted shares in any of the above
- Goodwill from a trade
- 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
House add

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

- 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 map viewer 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 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 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.) This question can be used by agents to ensure they are not personally liable for potential taxes arising from the sale of an asset by a non-resident vendor under S1034 or S1043 TCA 1997. If this application is being used to satisfy the requirements of either of these sections, then the question must be answered positively and any tax due on the disposal of the asset must be paid. Revenue will then have 30 days from the date of application to decide if an intervention is warranted. After this period has elapsed and if the agent has not heard from Revenue in relation to the matter then they can distribute the proceeds of the sale to the non-resident vendor. This does not prevent Revenue from initiating an intervention after the 30-day period has elapsed. However, provided that the agent has acted in good faith and undertaken the due diligence to the satisfaction of Revenue, the agent will not be held liable for any additional liabilities that are identified later.
- 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
 Unknown

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

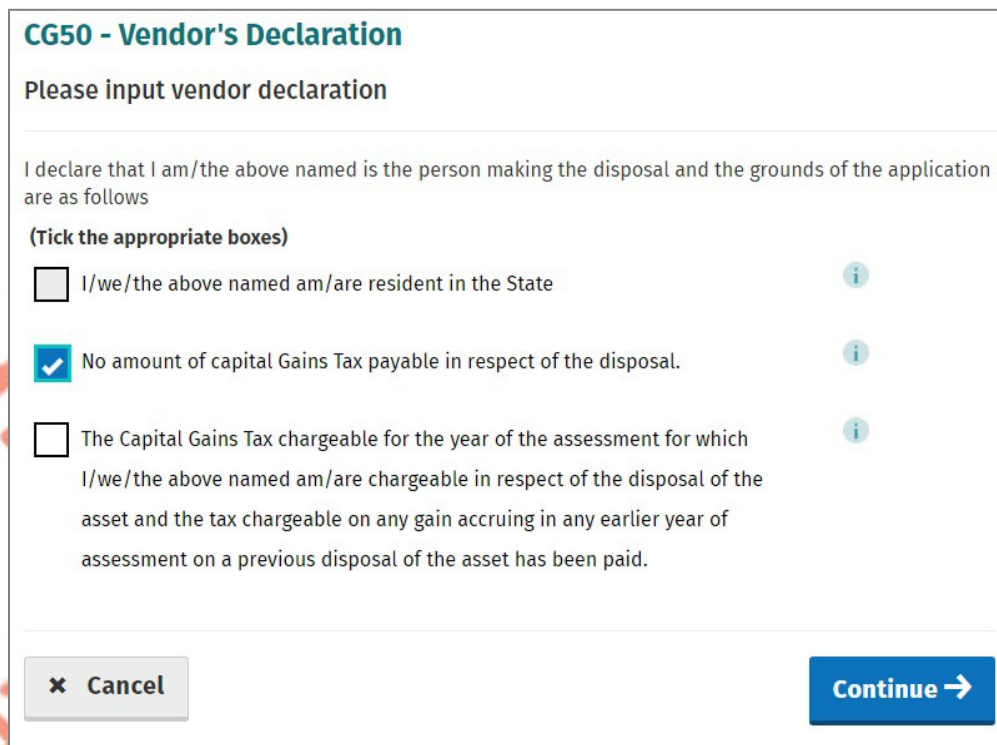
25/05/2020

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 i

✕ CancelContinue →

Figure 7: Screenshot showing the CG50A attachments screen

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

Applicant declaration	Attachments needed
Resident (Option A)	<ol style="list-style-type: none"> 1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts) 2. Option for Other
No CGT due (Option B)	<ol style="list-style-type: none"> 1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts) 2. CGT computations
CGT Paid (Option C)	<ol style="list-style-type: none"> 1. Signed contracts (or if unsigned contracts ticked then contracts plus a letter of undertaking to furnish signed contracts) 2. CGT computations 3. Option for a letter of undertaking to pay (if they have not yet paid)
Other options	
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. A copy of the CG50A certificate is issued to the ROS inbox of the agent/advisor/filer that submitted the application (from end-July 2021).

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 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 1st purchaser will be pre-populated. Add additional purchasers if applicable, including the name and PPSN/TRN of each purchaser.
- 6.3 Enter the Vendor’s name and address details. 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
- Unquoted shares in any of the above
- Goodwill from a trade
- 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, or
- Exploration/Exploration rights

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.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

A more recent version of this manual is available.

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