



# Capital Gains Tax Return and Self-Assessment 2020

## 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)


## 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 2020

If you complete and submit this return on or before 31 August 2020 Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. This Tax Return should be completed and returned to your Revenue office on or before 31 October 2020. On that date you must also pay any balance of tax due for 2020. Where this return is submitted after 31 October 2020 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

## 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](http://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 2020 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						

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

	Eircode						

**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


100

## 5. Claim to Reliefs - Self

- (a) Disposal of Principal Private Residence: enter amount of consideration
- (b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets
- (c) Retirement Relief - Outside the Family: 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](http://www.revenue.ie)
- (f) Other 


 enter amount of consideration  
(specify)

[illegible]

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

- (a) Disposal of Principal Private Residence: enter amount of consideration
- (b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets
- (c) Retirement Relief - Outside the Family: 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](http://www.revenue.ie)
- (f) Other 


 enter amount of consideration  
(specify)

[illegible]

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**Gains / Losses / Net chargeable gains**

7. Chargeable gains in the year before S. 604A relief
8. Losses in the year before S. 604A relief
9. If any of the losses at Line 8 refer to a loss to a co

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- (a) Name of connected person
- (b) Tax Reference Number of connected person
- (c) Amount of loss


  

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

[illegible]

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| 11. | Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies) |      |
| 12. | Previous Gain(s) Rolled-over (now chargeable)  |      |
| 13. | Current year losses arising in 2020 available for offset against previous gains rolled over                  | PAGE |

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**Spouse or  
Civil Partner**

- nsferable)

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**19. In respect of net chargeable gains that arose in the period 1 January 2020 - 30 November 2020**

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20. In respect of net chargeable gains that arose in the period 1 December 2020 - 31 December 2020

- (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 2020 by virtue of S. 542(1)(d)  
(ii) Date of disposal (DD/MM/YYYY)

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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

Country

**Amount of gain**

**Amount of foreign tax  
for which relief  
is now claimed**

[illegible]

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

### Single Euro Payments Area (SEPA)

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](http://www.revenue.ie)

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

**IBAN (Maximum 34 characters)**[illegible]

<b>BIC (Maximum 11 characters)</b>									

[illegible]

If you are married or in a civil partnership and have opted for Joint Assessment in 2020, please provide your spouse's or civil partner's bank account details

**IBAN (Maximum 34 characters)**[illegible]

BIC (Maximum 11 characters)								

[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 2020**

(a) Amount of chargeable gains arising for this period				-						.00
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(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 □□□□, □□□□, □□□□.00

[illegible]

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(DD/MM/YYYY)

Date 


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Capacity of Signatory	
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