Form CG1 2025 Helpsheet

Who should complete a Form CG1 2025?

Use the Form CG1 if you disposed of an asset or assets during 2025 and if you are not obliged to file an Income Tax Return or if you file your Income Tax Return on an electronic Form 12.

I am not resident in Ireland. Do I have to complete a CG1?

You must pay CGT and complete the Form CG1 if you do not normally file an Income Tax Return, and you have gains from disposing of:

- Land, buildings and minerals in the State
- Exploration or exploitation rights in the Continental Shelf
- Unquoted shares deriving the greater part of their value from land, buildings or minerals in the State or exploration and exploitation rights in the Continental Shelf
- Assets which are used for the purpose of a trade carried on in the State.

Registering for CGT

- Register online using Revenue Online Service (ROS) or myAccount
- Go to Manage my Taxes>Tax Registrations.

When to pay CGT on 2025 disposals

The due date depends on when you disposed of the asset. For 2025 returns the due dates are as follows:

Period	Disposal Dates	CGT Due date
Initial Period	Between 1 January 2025 to 30 November 2025 inclusive	15 December 2025
Later Period	Between 1 December 2025 to 31 December 2025 inclusive	31 January 2026

Interest charges may arise where the full amount of tax due is not paid by the due date specified above.

How to pay CGT

- Pay online using ROS or myAccount
- If you are exempt from mandatory e-filing, you can either:
  - email the **Payment Accounting section** of the Collector-General's Division, or
  - send payment with the correct
    - **CGT Payslip A** for the initial period.
    - **CGT Payslip B** for the later period.

You can get payslips from **revenue.ie** or from the Collector-General's Division.

When to file your Form CG1

On or before the 31 October 2026. If you file late, a surcharge may apply.

How to submit your Form CG1 – Choose one:

- Upload the signed Form CG1 via ROS or myAccount (use the "Upload documents" option), or
- If you already file a Form 11, complete the CGT section in the Form 11, or
- Post the signed Form CG1 to the Freepost address below.

  Revenue Commissioners
  Government Offices
  Kilrush Road
  Clonroad Beg
  Ennis
  Co. Clare, V95 AY95

What you need before you start:

- Your PPSN or Tax Reference Number
- Details of each asset you disposed of
    - description, date of acquisition and disposal, consideration (in euro), allowable costs
- Any reliefs you will claim and your supporting evidence
- CGT already paid for 2025
- Losses available (being losses arising in 2025 and unused losses from earlier years)
- Bank details for any refund (IBAN and BIC entered in myAccount or ROS).

Help with calculating CGT

- See “How to calculate Capital Gains Tax (CGT)” on revenue.ie https://www.revenue.ie/en/gains-gifts-and-inheritance/transfering-an-asset/how-to-calculate-cgt.aspx

Page 1 of Form CG1 – Your details and declaration

- PPSN/Tax Reference Number: Write this at the top of every page so we can match your form and payments.
- Name and address: Enter your full name, your current home address and Eircode.
    - only fill in “main residence” and “business address” if different from your home address.
- Optional contact details: Add a phone number and/or email address so we can contact you about this return.
- Agent details: If an agent completes the form, include the Agent TAIN and a client reference (if any).
- Declaration:
    - you must sign and date the declaration on page 1
    - a printed name or company name is not accepted
    - the form is **invalid if not signed** and will be returned
    - sign in an individual capacity and state your role (for example, “Taxpayer”, “Agent”, “Secretary”)
    - submission: upload the signed form in ROS/myAccount or post it (see address above).

Page 2-3 of Form CG1 – Disposal details and reliefs

Line 1 (a–k) List each asset disposed of. For each one, give:

- A short description (for example, “Quoted Shares”, “Residential Property”)
- Dates of acquisition and disposal
- Consideration received before costs (sales price or market value).

Line 1 (l) Enter the total consideration for all disposals (before incidental costs).

Lines 2, 4, 5 Connected parties and market value. Tick Yes or No for each:

- Did you sell or gift to a connected person (for example, a relative or someone closely connected to you?
- Did you originally buy from a connected person?
- Did you use market value instead of cost?
- Provide details where asked.

Line 3 Tick the box and enter the amount of deferred capital gains tax now due under S. 599(4A)(d)(i) on a current disposal.

Line 6 Reliefs
For the reliefs you are claiming, enter the consideration amount (and disposal date if asked):

- Principal Private Residence (PPR) Relief
- Retirement Relief
- Disposal of a site to a child Relief
- Farm Restructuring Relief.

Keep your evidence. We may request documentation.

Line 7 — Spouses and Civil Partners
Only complete if you are married or in a civil partnership and you are splitting gains and/or reliefs. For the relevant reliefs your spouse/civil partner is claiming enter the consideration amounts (and dates if asked).

Lines 8-9 — Deferral under Section 599(4A)
To make a claim under S.599(4A)(c) to defer CGT chargeable on a relevant disposal (as defined in section 599(4A) (a)), enter the following:

- The amount of deferred CGT
- The date of the relevant disposal, and
- A brief description of the qualifying assets.

Page 3 of Form CG1 - Gains, Losses and Net Chargeable Gains (Lines 10-13)

Lines 10-11 — For you and / or your spouse / civil partner, compute your gains or losses before Section 604A relief:

- Sale proceeds
- Minus cost of acquisition
- Minus allowable incidental costs
- Minus reliefs
- Enter a gain at Line 10 or a loss at Line 11.

Line 12: — If any loss at Line 11 is a loss to a connected person, give:

- Their name
- Their PPSN/Tax reference
- The amount of the loss.

Line 13 — Enter amount of gain relieved under S. 604A.

Page 3 of Form CG1 – Losses, Personal Exemption, Rates and Foreign Tax (Lines 14-26)

Line 14 — Enter your chargeable gains after current-year losses and Section 604A relief (excluding Foreign Life Policies).

Line 15 — Enter any rolled-over gains that now become chargeable.

Line 16 — Enter 2025 losses you are using against those rolled-over gains.

Line 17 — Enter unused losses from prior years used this year.

Line 18 — Personal Exemption (€1,270)

- Available separately to each spouse / civil partner
- It is not transferable between spouses or civil partners
- Use current year and carried forward losses first. Apply personal exemption after losses.

Line 19 — Net Chargeable Gain (excluding foreign life policies). This is your Line 10 gain less Lines 11-18 adjustments.

Line 20 — Enter chargeable gains on foreign life policies.

Line 21 — 2025 losses to carry forward to 2026.

Line 22 — Unused prior year losses to carry forward.

Line 23 Total Unused Losses to carry forward.

If you have an overall CGT loss in 2025 there is no need to complete Lines 24 or 25

Line 24 For gains from 1 January - 30 November 2025, allocate your net gain to the correct rate category (boxes (a) to (f)).

Line 25 For gains from 1 December - 31 December 2025, allocate your net gain to the correct rate category (boxes (a) to (f)).

Line 26 Double Taxation Relief (foreign tax)
If you paid foreign tax on an overseas disposal and are claiming relief, enter the amounts here.
Keep evidence of foreign tax paid. We may ask for documentation.

Refunds Enter your bank details for a refund in myAccount or ROS (IBAN and BIC are on your bank statement or online banking).

Page 4 of Form CG1 – Expression of doubt and Self Assessment

Line 27 Expression of doubt

- Only use this if you have a genuine doubt about how the law applies to an item on this return
- Give the details requested in boxes (a) – (e). Do not use this for general notes.

Line 28 Self Assessment for CGT

- If you file on or before 31 August 2026, you do not need to complete the self-assessment panels
- If you file after 31 August 2026, complete all self assessment panels for 2025 and sign the declaration again in that section
  - (a) Total chargeable gains arising in the year
  - (b) Total tax chargeable in the year (this is the amount of CGT due for the year before applying S.599(4A), if applicable)
  - (c) Amount of tax deferred under S. 599(4A)(c) in the year (this should match Lines 8(a) plus 9(a))
  - (d) Amount of deferred tax due under S. 599(4A)(d)(i) in the year (this should match Line 3(b))
  - (e) Total tax payable in the year (this is the amount of tax due after any Retirement Relief, deferred capital gains tax or Credit for Foreign Tax paid have been deducted from tax chargeable)
  - (f) Late Filing surcharge
    - If you file after 31 October 2026, add a surcharge to your final liability:
      - 5% of the tax due, up to €12,695, if filed between 1 November – 31 December 2026
      - 10% of the tax due, up to €63,485, if filed after 31 December 2026.
  - (g) Local Property Tax (LPT) surcharge
    - If you file your Form CG1 on time but, at the filing date, you:
      - have not filed your LPT return, or
      - have not paid LPT due or set up an agreed payment arrangement
    - Increase the amount payable in self-assessment by 10%
    - If you bring your LPT up to date later, the surcharge is capped at the LPT liability. You can contact the LPT Branch through MyEnquiries or phone +353 1 7383626.
  - (h) Amount of tax paid directly to the Collector-General for this period
  - (i) Balance of tax due (should be (e) plus (f) plus (g) less (h)).

Penalties and offences

- Civil penalties and criminal sanctions can apply for:
    - failing to make a return
    - making of a false return
    - helping someone to make a false return
    - claiming reliefs or allowances that are not due.
- On conviction on indictment, penalties may include:
    - a fine up to €126,970 and / or a fine up to double the tax under-declared, and / or
    - imprisonment.

Helpful tip:

To avoid delays, attach a computation showing how you calculated your gains, losses and reliefs claimed. This can reduce follow up queries.

Contact Numbers

LPT Branch +353 1 738 3626

Collector-General's Division +353 1 738 3663

National CGT Unit +353 1 738 3635

Please check the Revenues website for assistance on how to calculate your CGT - **https://www.revenue.ie/en/gains-gifts-and-inheritance/transfering-an-asset/how-to-calculate-cgt.aspx**

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Irish Tax and Customs