Form CG1

Capital Gains Tax Return and Self-Assessment 2025

Tax Reference Number
Remember to quote this number in any communication with your Revenue office.

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 2025

If you complete and submit this return on or before 31 August 2026 Revenue will calculate the self-assessment for you. This Tax Return should be completed and returned to Revenue on or before 31 October 2026. Where this return is submitted after 31 October 2026 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

The obligation to make a return exists even where no tax is due because of the use of reliefs or allowable losses. The due date for paying CGT is determined by the date on which you disposed of the asset. For 2025 the due dates for paying your CGT liability were as follows:

- 15 December 2025 for assets disposed of between 1 January and 30 November 2025, and
- 31 January 2026 for assets disposed of in December 2025.

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**. 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 2025 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

Signature Date (DD/MM/YYYY) __/__/____

Capacity of Signatory

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

Contact Name

Client’s Reference

Telephone or E-Mail

Tax Reference Number

CAPITAL GAINS - Capital Gains for the year 1 January 2025 - 31 December 2025

1. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			.00
(b) Shares / Securities - Unquoted			.00
(c) Agricultural Land / Buildings			.00
(d) Development Land			.00
(e) Foreign Life Policies (S. 594) chargeable at 40%			.00
(f) Offshore Funds (S. 747A) chargeable at 40%			.00
(g) Commercial Premises			.00
(h) Residential Premises			.00
(i) Shares or Securities exchanged (S. 913(5))			.00
(j) Venture Fund Gains (S. 541C(2)(a)) chargeable at 15%			.00
(k) Other Assets			.00
(l) **Total Consideration**			.00

Insert ☒ in the box(es) to indicate

		Self	**Spouse or Civil Partner**
2.	If any disposal was between connected parties or otherwise not at arm's length	☐	☐
3.	(a) If any disposal was of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was made, and the deferred capital gains tax is now due under S. 599(4A)(d)(i)	☐	☐
	(b) Amount of tax due under S. 599(4A)(d)(i)	.00	.00
4.	If any of the original acquisitions were between connected parties or otherwise not at arm's length	☐	☐
5.	If the market value has been substituted for the cost of acquisition of any assets disposed of	☐	☐

6. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration .00

(b) Retirement Relief - under S. 599:

(i) Enter consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets .00

(ii) Date of disposal (DD/MM/YYYY) / /

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets .00

(ii) Date of disposal (DD/MM/YYYY) / /

(d) Disposal of a site to a child: enter amount of consideration .00

(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 ☐

(f) Other (specify) enter amount of consideration .00

Tax Reference Number

7. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration .00

(b) Retirement Relief - under S. 599:

(i) Enter consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets .00

(ii) Date of disposal (DD/MM/YYYY) / /

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets .00

(ii) Date of disposal (DD/MM/YYYY) / /

(d) Disposal of a site to a child: enter amount of consideration .00

(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 ☐

(f) Other (specify) enter amount of consideration .00

8. **Claim to defer payment under S. 599(4A)(c) – Self**

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a)) .00

(b) Date of the relevant disposal (as defined in section 599(4A)(a)) (DD/MM/YYYY) / /

(c) Description of the qualifying asset(s)

9. **Claim to defer payment under S. 599(4A)(c) – Spouse or Civil Partner**

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a)) .00

(b) Date of the relevant disposal (as defined in section 599(4A)(a)) (DD/MM/YYYY) / /

(c) Description of the qualifying asset(s)

Gains / Losses / Net chargeable gains	**Self**	**Spouse or Civil Partner**
10. Chargeable gains in the year before S. 604A relief	.00	.00
11. Losses in the year before S. 604A relief	.00	.00
12. If any of the losses at Line 11 refer to a loss to a connected person, give the following details		
(a) Name of connected person		
(b) Tax Reference Number of connected person		
(c) Amount of loss	.00	.00

Tax Reference Number

	Self	Spouse or Civil Partner
13. Amount of gain relieved under S. 604A	.00	.00
14. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	.00	.00
15. Previous Gain(s) Rolled-over (now chargeable)	.00	.00
16. Current year losses arising in 2025 available for offset against previous gains rolled over	.00	.00
17. Amount of unused Loss(es) from prior year(s) available for, and offset against chargeable gains above	.00	.00
18. Personal Exemption (max €1,270 per spouse or civil partner and not transferable) **Note: losses, including losses forward, must be used first**	.00	.00
19. Net Chargeable Gain (excluding Foreign Life Policies)	.00	.00
20. Chargeable Gain on Foreign Life Policies	.00	.00
21. Current Year Loss(es) for carry forward to 2026	.00	.00
22. Unused Loss(es) from prior year(s) for carry forward to 2026	.00	.00
23. Total Unused Loss(es) for carry forward to 2026	.00	.00

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

24. In respect of net chargeable gains that arose in the period 1 January 2025 - 30 November 2025

	Self	Spouse or Civil Partner
(a) Enter amount of net gain to be charged at 33%	.00	.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	.00	.00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	.00	.00
(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)	.00	.00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	.00	.00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2025 by virtue of S. 542(1)(d)	.00	.00
(ii) Date of disposal (DD/MM/YYYY)	/ /	/ /

25. In respect of net chargeable gains that arose in the period 1 December 2025 - 31 December 2025

	Self	Spouse or Civil Partner
(a) Enter amount of net gain to be charged at 33%	.00	.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	.00	.00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	.00	.00
(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)	.00	.00

Tax Reference Number

(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%

.00 .00

(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2025 by virtue of S. 542(1)(d)

.00 .00

(ii) Date of disposal (DD/MM/YYYY)

/ / / /

26. Double Taxation Relief

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
	.00	.
	.00	.

Bank Details

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**

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)

BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2025, please provide your spouse's or civil partner's bank account details

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

27. Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert ☒ in the box and provide details of the point at issue in the entry fields provided below

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

.00

Tax Reference Number [ ][ ][ ][ ][ ][ ][ ][ ][ ]

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Self-Assessment made under Chapter 4 of Part 41A

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

REMEMBER

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2026

28. Self-Assessment – Capital Gains Tax

(a) Amount of chargeable gains arising for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** This is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** This is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax deferred under S. 599(4A)(c) for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00
(**Note:** This is the amount claimed in this return under S. 599(4A)(c), to defer payment of the tax chargeable in respect of a relevant disposal (as defined in S. 599(4A)(a)).

(d) Amount of deferred tax due under S. 599(4A)(d)(i) for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00
(**Note:** This is the amount of tax due on the disposal of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was previously made, and the deferred tax is now due under S. 599(4A)(d)(i)).

(e) Amount of tax payable for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** 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) Amount of surcharge due under S. 1084 because of late filing of this return [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** If you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due
If your return is late the surcharge, which is added on to your tax due, is
- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** If you file this return on time, but at the date of filing, you have failed to submit your LPT return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability as if this return was filed late by two months or more. Therefore, the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) Amount of tax paid directly to the Collector-General for this period [ ][ ][ ],[ ][ ][ ],[ ][ ][ ].00

(**Note:** The amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

Tax Reference Number

(i) (i) Balance of tax payable for this period .00

(ii) Balance of tax overpaid for this period .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2025

Signature

Date (DD/MM/YYYY) / /

Capacity of Signatory