

Capital Gains Tax

METHODS OF PAYMENT

You can make a payment against a tax liability using one of the following:

1. Revenue On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at www.revenue.ie or phone **1890 20 11 06**.

2. myAccount

myAccount customers can make payments online by clicking on the myAccount link on the Revenue home page. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can use myAccount to make a CGT payment if you are currently registered for CGT or were previously registered for CGT, using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Cheque

- Cheque payments should be sent, with the completed payslip to the Collector-General at the address overleaf.
- All cheques must be crossed and made payable to the Collector-General.

DO NOT SEND CASH

IMPORTANCE OF PROMPT PAYMENTS

- Ensure you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General's Office, Sarsfield House, Francis Street, Limerick.