

[41.0.10] CGT - Due Dates

This manual is relevant for CGT due under Part 41. Refer to manual [41A-01-03](#) for details of when CGT is payable in relation to periods to which Part 41A relates.

- 10.1** Self Assessment applies to Capital Gains Tax (CGT) for the year of assessment (YOA) 1990/1991 and subsequent years. Since its introduction there have been a number of changes in relation to payment and return filing dates, preliminary tax and pay and file. Details of these changes are set out in the following paragraphs.
- 10.2** The main features of the self assessment system for 1990/1991 to 2000/2001 are.
- Preliminary tax to be paid by 1 November in the year after the YOA for which the tax was payable. For years to 1997/1998 preliminary tax was 90% of the final tax payable. This was increased to 100% for 1998/1999 to 2000/2001.
 - Return to be filed by the following 31 January.
 - Where minimum preliminary tax paid, the balance is due on 31 January or, if later, one month from the date of the assessment.
- 10.3** A Pay and File system was in place for 2001 and 2002. Preliminary tax was abolished and both the payment date and the return filing date are 31 October in the year after the YOA for which the tax was payable. Where full payment isn't made by 31 October, the payment date for the balance may, in restricted circumstances, be extended to 31 December.
- 10.4** For the years 2003 to 2008 CGT payable on gains arising in the period 1 January to 30 September (the initial period) is payable by 31 October in the same year. CGT on gains arising in the final 3 months of the year (the later period) is payable by the following 31 January.
- 10.5** **Section 38 Finance (No 2) Act 2008** amends **section 958 TCA 1997** in relation to the meaning of the initial period for CGT payment purposes. It also amends the due date for disposals in that period.
- For years of assessment 2009 and subsequent years the initial period is the interval from 1 January to 30 November in any year of assessment. The payment date for disposals in this period is 15 December in the same year. The month of December is the later period and tax for that period is payable by the following 31 January.
- 10.6** The return filing date for 2003 onwards continues to be October 31 in the year after the YOA in which the gain or loss arises (**section 950 TCA 1997**).