



# 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](http://www.revenue.ie) or phone **1890 20 11 06**.

### 2. Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 27 37 47**.

### 3. Debit Card

For details on how to make a tax payment by debit card, visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 27 37 47**.

### 4. 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.

. Always write your PPS Number on the back of your cheque.

## 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 under Section 1002 of the Taxes Consolidation Act, 1997.

***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, Sarsfield House, Limerick.