

O'Hanlon Tax Limited CGT Rates

On/after 06 Dec 12

Standard Rate	33%
Foreign Life Assurance/Offshore Fund	40%

* An 80% Rate applies to NAMA 'Windfall Gains' up to 31 Dec 2014.

07 Dec 11 - 05 Dec 12

Standard Rate	30%
Foreign Life Assurance/Offshore Fund	40%

08 Apr 09 - 06 Dec 11

Standard Rate	25%
Foreign Life Assurance/Offshore Fund	40%

15 Oct 08 - 07 April 09

Standard Rate	22%
Foreign Life Assurance/Offshore Funds	40%

01 Dec 99 - 14 Oct 08

Standard Rate	20%
Foreign Life Assurance/Offshore Funds	40%

23 April 98 - 30 Nov 99

Standard Rate	20%
Residential Development Land *	20%
Non-residential Development Land	40%
Foreign Life Assurance/Offshore Funds	40%

* *dna if non residential condition or connected party*

12 Feb 98 - 22 April 98

Standard Rate	20%
Residential Development Land	40%
Non-residential Development Land	40%
Foreign Life Assurance/Offshore Fund	40%

03 Dec 97 - 11 Feb 98

Standard Rate	20%
Residential Development Land	40%
Non-residential Development Land	40%
Foreign Life Assurance/Offshore Funds	20%

92/93 - 02 Dec 97

Standard Rate (All Gains)	40%
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* 94/95 - 3 Dec 97: 27% rate for some shares

* 27% rate reduced to 26% 6 Apr 97- 3 Dec 97

90/91 & 91/92

Ownership of 1-3 years	50%
3-6 years	35%

6+ years	30%
Development Land *	50%

* 40% in the case of a compulsory purchase

86/87 - 89/90

Ownership of 1 year	60%
1-3 years	50%
3-6 years	35%
6+ years	30%

26 Mar 82 - 85/86

Ownership of 1 year	60%
1-3 years	50%
All other cases	40%

78/79 - 26 Mar 82 *

Standard **	30%
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** *Reduced by Ownership Period - see below*

	<i>Reduction</i>
3-6 years	25.5%
6-9 years	21%
9-12 years	16.5%
12-15 years	12%
15-18 years	7.5%
18-21 years	3%
21+ years	0%

* *dna to development land, mineral right, shares deriving value from them, or remitted foreign gains*

74/75 - 77/78

Standard	26%
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Dev. Land * 26 Mar 82 - 5 April 1990

Ownership of 1 year	60%
1-3 years	50%
CPO held for 3 years	40%

* *includes shares taking value from development land*

Development Land * up to 26 Mar 82

Development Land Rate	45%
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* 40% for CPO

This tax table gives a general guide to tax rates and ancillary information. O'Hanlon Tax Limited takes no responsibility for damage suffered as a result of relying on the tables above, and recommends that formal tax advice be obtained in all cases.