

## 2024 Non-Resident Vendor Declaration re CGT

### Declaration of Non-Residence for 2024

I confirm that I will spend:-

- less than 183 days in the State in 2024, and
- less than 280 days in total in the State in 2024 and 2023.

I am therefore neither tax resident nor ordinarily tax resident in the State for 2024 in accordance with Sections 819 and 820 TCA 1997.

### Declaration re Property Use:

Please outline how the property was used during the period of ownership.

If the property was rented during the period of ownership, please confirm whether all relevant income tax returns have been filed and paid (tick the box if applicable):

I confirm that all relevant income tax returns have been filed and paid

### Documentation Requirements:

I confirm that the following documents have been provided to my representative:

- Contract of sale
- Details on how the property was used for the period of ownership
- If the property was rented during the period of ownership, confirmation that all relevant income tax returns have been filed and paid.

I confirm that the following tax compliance documents have been prepared or obtained:

- Form CG1
- Evidence of full payment of CGT liability (assuming one is due) in respect of the asset subject to the disposal
- Capital gains tax computation, including
  - o a breakdown of base cost,
  - o a breakdown of enhancement expenditure, and
  - o details of losses carried forward where applicable

**Date:**

**Signed:**

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<sup>1</sup> Further guidance on this form is contained in the [TDM Part 45-01-05](#).