

Charles Hamer Financial Services

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Supplementary Capital Gains Tax : Basic Rates and Transitional Reliefs

Post Tapered Gain	Supplementary Tax Rate on the Taxable Gain (TG)	Transitional relief
€0 - €50.000	0%	€0
€50.001 - €60.000	2%	$(TG - €60.000) \times 5\%$
€60.001 - €100.000	2%	€0
€100.001 - €110.000	3%	$(TG - €110.000) \times 10\%$
€110.001 - €150.000	3%	€0
€150.001 - €160.000	4%	$(TG - €160.000) \times 15\%$
€160.001 - €200.000	4%	€0
€200.001 - €210.000	5%	$(TG - €210.000) \times 20\%$
€210.001 - €250.000	5%	€0
€250.001 - €260.000	6%	$(TG - €260.000) \times 25\%$
€260.001 +	6%	€0