

accounting & finance portfolio

Financial Briefings: Basics of Capital Gains Tax (CGT)

This short course provides an introduction to Capital Gains Tax (CGT) and is compliant with Irish law up to and including FA 2010. The course contains a briefing module, which has all of the information needed to get up to date with the basics of Capital Gains Tax, and an assessment, designed to help learners test whether they've understood the briefing module.

Basics of Capital Gains Tax is designed to give a comprehensive overview to this essential topic. The briefing module covers the following topics:

- What is Capital Gains Tax?
- Who is liable for CGT?
- How is CGT calculated?
- What is disposal?
- Are any disposals exempt?
- How are losses treated?
- Reliefs from CGT: Principal Private Residence
- Reliefs from CGT: retirement and business
- Reliefs from CGT: marriage and death
- How does CGT affect shares? (Part one)
- How does CGT affect shares? (Part two)
- How does CGT relate to development land?
- How does CGT treat leases?
- How is CGT administered?

