

## Disposal of Assets or Rights Table

**If you, your parents, legal guardians, spouse, civil partner or cohabitant (as applicable), disposed of any asset or right in 2022 (apart from the exceptions listed below), you must complete this schedule, detailing the gain or loss which arose.**

- Please complete a table for each disposal in 2022.
- The amount to be included for each disposal is the actual gain or loss, calculated in this table, divided by the number of years for which the asset or right was held.
- Losses arising from the disposal of an asset can be offset against all other sources of income in the reference period.
- You must give details of all gains and losses on the disposal of assets and rights, whether or not they were exempt from Irish Capital Gains Tax or a foreign equivalent.

### Exceptions

The disposal of asset/right table is not required in the following circumstances.

- The disposal of a principle residence, except where the sale price reflects development value.
- In the case of an independent mature student:
  - disposals between you, the applicant, and your spouse, civil partner, or cohabitant.
  - disposals from you, the applicant, or your spouse to your dependent children.
- In the case of all other applicants:
  - disposals between your parents or legal guardians.
  - disposals from your parents or legal guardians to you, the applicant.
  - disposal from your parents or legal guardians to their dependent children.

## Disposal of Assets or Rights Table

	<b>Applicant's Name</b>	
	<b>Applicant's W Number</b>	
	<b>Name of who disposed of the asset/right</b>	
	<b>Description of asset/right</b>	
<b>A</b>	<b>Date of disposal of asset/right</b> (date asset was sold/disposed of)	
<b>B</b>	<b>Date of acquisition of asset/right</b> (date asset was purchased/acquired – receipt required)	
<b>C</b>	<b>Original cost of asset/right</b> (receipt required)	
<b>D</b>	<b>Enhancement expenditure</b> (receipts required)	
<b>E</b>	<b>Total cost</b> <b>C+D</b> (original cost of asset plus enhancement expenditure)	
<b>F</b>	<b>Disposal price of asset/right</b> (proof of sale required)	
<b>G</b>	<b>Incidental costs of disposal</b> (receipts for costs incurred, Solicitors, Accountants fees etc)	
<b>H</b>	<b>Net disposal price</b> <b>F-G</b> (disposal/sale price less incidental costs of disposal/sale)	
<b>I</b>	<b>Gain/loss on disposal</b> <b>H-E</b> (net disposal/sale price less total cost)	
<b>J</b>	<b>Number of years held</b> <b>A-B</b>	
<b>K</b>	<b>Reckonable gain/loss</b> <b>I/J</b>	