

Taxation and Civil Partnerships

Frequently Asked Questions

January 2016

**These FAQs have been updated on 13 January 2016.
Changes from the previous version (published in May 2014) are listed
hereunder:**

New FAQs

FAQ	Subject	Change

Changes listed in the FAQ document published January 2016

Revised FAQs

FAQ	Subject	Change
7.2	Capital Acquisitions Tax (CAT)	Revised thresholds

Contents

1. Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010..... 1

1.1 What is the CPCROC Act 2010? 1

1.2 When did the CPCROC Act come into effect?..... 1

1.3 When was the taxation changes introduced? 1

1.4 Where can I find the detail of the CPCROC Act? 1

1.5 Where can I find more information regarding Civil Registrars authorised to register civil partnerships? 1

1.6 Can opposite sex partners opt to register as civil partners rather than to marry? 2

1.7 My same-sex partner and I have a foreign registered relationship; will this be recognised in Ireland?	2
1.8 Will Revenue recognise a foreign registered same sex partnership?.....	2
1.9 If my particular foreign registered relationship same sex partnership is not recognised by the Minister for Justice and Equality are my partner and I entitled to be treated as jointly assessed?.....	2

2. CPCROC Act 2010, and long-term opposite-sex and same sex cohabiting couples who are not married or in a civil partnership..... 3

2.1 I am not in a civil partnership but am living with my partner. Can I be treated for income tax purposes in the same way as couples in a marriage or civil partnership are treated?	3
2.2 Am I entitled to claim joint assessment if I am living with my opposite sex partner? .	3

3. Taxation of Civil Partners..... 3

3.1 Do I need to inform Revenue that I am in a civil partnership?.....	3
3.2 What information or documentation do I need to supply to Revenue if I am in a recognised foreign relationship?	3
3.3 How are we treated for tax purposes after we register our civil partnership?	3
3.4 How are recognised foreign registered same sex partnerships treated for tax purposes in 2011, where the foreign registration took place in an earlier year?.....	4
3.5 Am I automatically jointly assessed or do I have to apply for Joint Assessment?	4
3.6 Do I have the same Revenue office as my spouse of civil partner?	4
3.7 Can I continue to be treated as a single person?	4
3.8 Can I share my tax credits and standard rate band in the same way as married couples?.....	4
3.9 What tax credits and reliefs can I claim?	5
3.10 Can I claim Home Carer’s Credit?.....	5
3.11 Am I entitled to claim health expenses in respect of my partner?	5
3.12 During 2013, the year my civil partnership was registered, I was in receipt of the One Parent Family Tax Credit. Can I still claim this tax credit for 2013?	5

3.13 I am currently in receipt of the Single Persons Child Carer Credit. Will my entitlement change after the registration of my civil partnership?	5
3.14 Can I claim Age Tax Credit if I am aged 65 or over?.....	5
3.15 Are we exempt from income tax if our joint income is below the set limits?	5
3.16 If our joint income is slightly above the exemption limit, do we qualify for any relief?	5
3.17 Are we exempt from DIRT if we are over 65?	6
3.18 How am I assessed for income tax purposes if my civil partner dies?	6
3.19 What is the position if I was assessed under separate assessment prior to my civil partner's death?	6
3.20 How am I taxed in years following my Civil Partners death?	7
3.21 What happens if my civil partner and I decide to dissolve our partnership?	7
3.22 What is the position if I am assessed under separate assessment prior to the dissolution of my civil partnership?.....	7
3.23 Can I claim a deduction in respect of maintenance payments made to my former civil partner?	7
3.24 Am I assessed on maintenance payments received, from my former Civil Partner in respect of my children?.....	8
3.25 How am I assessed on maintenance payments received from my former civil partner?	8
3.26 How do I claim mortgage interest relief?	8
3.27 What is a qualifying mortgage in relation to claiming mortgage interest relief?	8
3.28 What is the position where I am resident in the State but my civil partner is not?.....	8
3.29 What is the position where we are both non-resident but one of us has income chargeable to tax in the State?	9
4. PAYE Taxpayers.....	9
4.1 Can my civil partner avail of some of my unused tax credits and rate band?	9
4.2 If I am unemployed or cease employment during the year can I transfer any unused transferable tax credits or rate band to my civil partner?.....	9
4.3 Am I entitled to claim joint assessment if my civil partner has no taxable income?..	10

4.4 Will we each receive a Tax Credit Certificate?	10
4.5 Is there a reference made on my employer’s copy of my Tax Credit Certificate that I am registered in a civil partnership?	10
5. Self Assessed Taxpayers and Civil Partnerships	10
5.1 Will my Civil Partner and I have to submit separate Returns of Income?	10
5.2 If my civil partner is self employed and I am assessed under PAYE can Joint Assessment apply?	10
6. Employers and Civil Partnerships	11
6.1 As an employer, am I informed that my employee is registered in a civil partnership?	11
7. Inheritances (Capital Acquisitions Tax) and Civil Partnerships	11
7.1 What are the tax implications of a civil partner inheriting property from his or her deceased civil partner?	11
7.2 What are the Inheritance tax implications for children in a civil partnership?	11
8. Gifts, (Capital Acquisitions Tax, Capital Gains Tax and Stamp Duty), and Civil Partnerships	11
8.1 What are the tax implications of a civil partner taking a gift of property, money, or any other assets from his or her civil partner?	11
8.2 If I am separating under a Deed of separation, do I pay Capital Gains Tax on a transfer of assets from my civil partner?	11
8.3 What are the tax implications for children of a civil partner who take a gift of property, money or other assets from either individual in the civil partnership?	12
8.4 Who is assessed for Capital Gains Tax purposes?	12
8.5 Will Capital Gains Tax be chargeable if I transfer a site to my child?	12
Appendix A:	13
List of jurisdictions included in the Civil Partnership (Recognition of Registered Foreign Relationships) Order 2010	13

1. Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010

1.1 What is the CPCROC Act 2010?

The Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010 (CPCROC Act) was enacted on 19 July 2010. The Act establishes the following:

- A civil partnership registration scheme for same-sex couples which confers a range of rights, obligations and protections consequent on registration. It also sets out the manner in which civil partnerships may be dissolved and with what conditions, **and**
- a redress scheme for long-term opposite-sex and same sex cohabiting couples who are not married or registered in a civil partnership.

This FAQs focus on taxation and civil partnerships. See ‘Taxation and the Redress Scheme for Cohabiting Couples’ FAQ’s

1.2 When did the CPCROC Act come into effect?

The CPCROC Act came into effect on 1 January 2011. Three months notice of civil partnership registration is required.

1.3 When was the taxation changes introduced?

Legislative changes required to give effect to the taxation changes arising from the Act are included in the Finance (No 3) Act 2011, www.oireachtas.ie.

Similar tax provisions that apply to married couples, in year of marriage and subsequent years are now available to civil partners. The changes apply for the 2011 year of assessment.

Revenue is committed to ensuring that individuals in a civil partnership are aware of their entitlements arising from the tax legislation changes. All relevant forms, information leaflets and guides are being revised to reflect the new civil partnership status. A number of these are available on our website.

1.4 Where can I find the detail of the CPCROC Act?

The Act is available on the Oireachtas website: www.oireachtas.ie/acts/2010.

1.5 Where can I find more information regarding Civil Registrars authorised to register civil partnerships?

The HSE’s Civil Registration Service can be contacted regarding the registration of civil partnerships. A list of their contact detail can be accessed on: www.hse.ie/CivilRegistrationOffices.

The General Registrar has published an information booklet on entering a civil partnership. http://www.groireland.ie/civil_partnership.

1.6 Can opposite sex partners opt to register as civil partners rather than to marry?

No. Civil partnership registration was confined to couples of the same sex.

1.7 My same-sex partner and I have a foreign registered relationship; will this be recognised in Ireland?

The CPCROC Act allows the Minister for Justice and Equality to designate certain classes of legal relationships between same sex couples recognised by a foreign state (i.e. marriage, civil union, civil partnership), requiring that such relationships be treated as civil partnerships under Irish law.

For an up to date list of these relationships type, see Appendix A or visit the website of the Department of Justice and Equality www.justice.ie. Foreign registered same sex relationships, referred to in the list, do not need to be re-registered in Ireland.

Existing foreign registered relationships from this list are recognised in Ireland from 13 January 2011.

1.8 Will Revenue recognise a foreign registered same sex partnership?

For the purposes of taxation Revenue will recognise those registered foreign relationships recognised by the Minister for Justice and Equality as civil partnerships.

1.9 If my particular foreign registered relationship same sex partnership is not recognised by the Minister for Justice and Equality are my partner and I entitled to be treated as jointly assessed?

No. Only those recognised by the Minister for Justice and Equality will be recognised for appropriate tax treatment. Queries regarding recognition of foreign registered relationships can be referred to the Department of Justice and Equality www.justice.ie

2. CPCROC Act 2010, and long-term opposite-sex and same sex cohabiting couples who are not married or in a civil partnership.

2.1 I am not in a civil partnership but am living with my partner. Can I be treated for income tax purposes in the same way as couples in a marriage or civil partnership are treated?

No, you are assessed as a single individual. Joint or separate assessment can only be claimed if you are married or in a civil partnership.

2.2 Am I entitled to claim joint assessment if I am living with my opposite sex partner?

As civil partnership registration is confined to couples of the same sex you do not qualify for joint assessment and are assessed as single individuals.

3. Taxation of Civil Partners

3.1 Do I need to inform Revenue that I am in a civil partnership?

Once your civil partnership is registered you should advise your Revenue office of the date of registration and complete the 'Nominated Civil Partner Election Form' available in Revenue information Leaflet IT2 - [Taxation of Married Persons and Civil Partners](#)

3.2 What information or documentation do I need to supply to Revenue if I am in a recognised foreign relationship?

Recognised foreign registered relationships are treated in the same way as Irish civil partnerships. You should advise your Revenue office of the date, Jurisdiction and title of your recognised foreign registered relationship and quote your own and your civil partner's PPSN.

3.3 How are we treated for tax purposes after we register our civil partnership?

The taxation of civil partners is similar to that of married couples. The same reliefs and exemptions as those of married couples apply. In the year of registration of the civil partnership, both partners will continue to be taxed as two single individuals. Additional relief for the year of registration may be due on a review of your income tax liability at end of the tax year (similar to year of marriage relief). In subsequent years the same options available to married couples will apply, i.e. joint assessment, separate assessment or separate treatment.

For more information on the taxation of civil partners, see Revenue information Leaflet IT2 - [Taxation of Married Persons and Civil Partners](#)

3.4 How are recognised foreign registered same sex partnerships treated for tax purposes in 2011, where the foreign registration took place in an earlier year?

Regardless of when a recognised foreign civil partnership took place both civil partners will be assessed as two single individuals in 2011. At the end of the year you can contact your Revenue office and request a review of your Tax liability. In subsequent years the same options available to married couples will apply, i.e. joint assessment, separate assessment or separate treatment.

3.5 Am I automatically jointly assessed or do I have to apply for Joint Assessment?

As individuals in a civil partnership you may choose the method of taxation which is best suited to your circumstances. In the absence of a specific election, joint assessment will apply to the civil partnership and once a choice has been made it will apply for future years unless an application is made for separate treatment or separate assessment, within the same time limits as for a married couple.

The effect of joint assessment is that one civil partner becomes the nominated civil partner, (i.e. the civil partner assessable on both incomes under joint assessment) having been nominated as such when electing to be jointly assessed, or deemed so by Revenue, in the absence of a nomination, and the other is the non-nominated (or ‘other’) civil partner. Either civil partner may be nominated and in the absence of a nomination Revenue will deem the civil partner with the highest income as the nominated civil partner.

3.6 Do I have the same Revenue office as my spouse of civil partner?

If you are a PAYE employee, your tax affairs are dealt with in the Region where you live. If you are self-employed, your place of business dictates the Region where your tax affairs are dealt with.

Any Revenue correspondence that you receive will show the address of your Revenue office or enter your PPS number into our [Contact Locator](#) and the address and phone number of your Revenue office will be displayed.

3.7 Can I continue to be treated as a single person?

Yes, civil partners can continue to be treated as single individuals if one individual gives notice before the end of the year of assessment that they do not want to be jointly assessed for that year.

3.8 Can I share my tax credits and standard rate band in the same way as married couples?

Once you are assessed under joint assessment you can specify how you wish to have your tax credits and standard rate band allocated between you and your civil partner. The extended rate band is available to one civil partner only. If you are assessed under separate assessment any transferable unused credits or standard rate band can be transferred on a review basis.

3.9 What tax credits and reliefs can I claim?

A list of all tax credits, reliefs and rates can be accessed from the following link:
[Tax credits, reliefs & rates.](#)

3.10 Can I claim Home Carer's Credit?

Yes, you can claim Home Carers credit if you are entitled to it and are assessed under joint assessment.

3.11 Am I entitled to claim health expenses in respect of my partner?

Yes, you can claim tax relief in respect of the cost of certain health expenses paid by you or your civil partner

3.12 During 2013, the year my civil partnership was registered, I was in receipt of the One Parent Family Tax Credit. Can I still claim this tax credit for 2013?

Yes, you are still entitled to claim this credit for 2013 as for years 2011 – 2013 inclusive, the entitlement to claim this tax credit was based on your circumstances on 1 January.

This tax credit was abolished with effect from 31 December 2013, and replaced by the Single Persons Child Carer Credit.

3.13 I am currently in receipt of the Single Persons Child Carer Credit. Will my entitlement change after the registration of my civil partnership?

Your entitlement to this tax credit continues for the year in which your civil partnership is registered only. This same entitlement applies to married couples in the year of marriage. This tax credit is withdrawn for subsequent years.

3.14 Can I claim Age Tax Credit if I am aged 65 or over?

The Age tax credit is available if either you or your civil partner are aged 65 or over, (this excludes separate treatment where each civil partner must be aged 65 or over for each to avail of the credit), **or** when either of you, reach 65 years of age at any time during the year.

3.15 Are we exempt from income tax if our joint income is below the set limits?

If you or your civil partner is aged 65 or over and your total income is less than the relevant exemption limit you will not pay any income tax.

3.16 If our joint income is slightly above the exemption limit, do we qualify for any relief?

If your total joint income is slightly over the exemption limit, you may qualify for marginal relief. This relief is granted where it is more beneficial to you than your tax credits.

3.17 Are we exempt from DIRT if we are over 65?

If either you or your civil partner is aged 65 or over and your joint total income for the year is below the relevant exemption limits you can apply directly to your financial institution to have the interest paid without deduction of DIRT.

3.18 How am I assessed for income tax purposes if my civil partner dies?

- If you are the nominated civil partner under joint assessment, you will continue to receive the Civil Partner's tax credit and rate band for the year. You will be taxable on your own income for the full tax year in which your civil partner dies, plus your late civil partner's income from 1 January to the date of death.
- If you are not the nominated civil partner under joint assessment, you will be taxable in your own right from the date of death of your civil partner and will qualify for the Surviving Civil Partner's tax credit in the year in respect of any income arising from the date of death of your civil partner until the end of the tax year.
- In subsequent years, you will be entitled to the Surviving Civil Partner's tax credit and depending on your circumstances, the Surviving Civil Partner's (without dependent children) or the Surviving Civil Partner's (with dependent children) income tax band will apply.
- In subsequent years, if you have dependent children (a dependent child being a child under 18 years of age or, a child over 18 years of age in full time education or permanently incapacitated), you may be entitled to claim the Surviving Civil Partner with dependent child tax credit for 5 years after the year of your civil partner's death. You may also be entitled to claim the Single Person Child Carer Credit for as long as you have dependent children.
- If you were both taxed as single persons, you will be entitled to the Surviving Civil Partner's Tax Credit in the year of death of a civil partner.

3.19 What is the position if I was assessed under separate assessment prior to my civil partner's death?

Where separate assessment applied prior to the death of your civil partner, the situation is similar to that outlined for joint assessment.

- The nominated civil partner will receive the Civil Partner's tax credit and rate band for the year and will be taxable on their own income for the full tax year in which their civil partner dies, plus their late civil partner's income from 1 January to the date of death.
- If you were not the nominated civil partner you will be taxable in your own right from the date of death of your civil partner and you will qualify for the Surviving Civil Partner's tax credit in respect of any income arising from the date of death of your civil partner until the end of the tax year.

3.20 How am I taxed in years following my Civil Partners death?

You will be entitled to the Surviving Civil Partner's Tax Credit and depending on your circumstances, the Surviving Civil Partner (without dependent children) or the Surviving Civil Partner (with dependent children) income tax band will apply.

If you have dependent children (a dependent child being a child under 18 years of age or, a child over 18 years of age in full-time [instruction](#) or permanently incapacitated), you may be entitled to claim the Surviving Civil Partner's parent tax credit for 5 years after the year of your partner's death.

3.21 What happens if my civil partner and I decide to dissolve our partnership?

Where a civil partnership is legally dissolved, Revenue will record the dissolution and treat each member as individuals for tax purposes from the date of dissolution.

The income tax position is similar to that of a married couple that separate or divorce. The nominated civil partner is assessed on his or her civil partner's income from 1 January until the date the civil partnership is dissolved and is entitled to claim the full tax credits and standard rate band as before.

The other civil partner is assessed on his or her own income, as a single individual, from the date the civil partnership is dissolved.

3.22 What is the position if I am assessed under separate assessment prior to the dissolution of my civil partnership?

Where separate assessment applies prior to dissolution, the situation is the same as that outlined for joint assessment. The civil partner, who is the nominated civil partner prior to the claim for separate assessment, is assessed on his or her civil partner's income from 1 January until the date the civil partnership is dissolved and is entitled to claim the full tax credits and standard rate band as before.

The civil partner who is not the nominated civil partner is assessed on his or her own income as a single individual from the date the civil partnership is dissolved.

3.23 Can I claim a deduction in respect of maintenance payments made to my former civil partner?

Changes introduced in Finance Act 2012 mean that all maintenance payments made to a former civil partner, which are legally enforceable, qualify for tax relief. This includes payments made under covenant, arrangement or agreement or by way of a court order.

Previously only payments made under maintenance agreements ordered by a Court were allowable as a deduction against your income tax liability. This revised position applies for the years of assessment 2011 and all subsequent years.

3.24 Am I assessed on maintenance payments received, from my former Civil Partner in respect of my children?

No, maintenance payments made under a legally enforceable agreement made between separated civil partners which are for the support of children, will not be treated as taxable income in the hands of the recipient.

3.25 How am I assessed on maintenance payments received from my former civil partner?

If you are a PAYE taxpayer and you receive maintenance payments (and other non-PAYE income) of less than €3,174, you should have this other income coded against your tax credit, either through [PAYE Anytime](#) or by contacting your Revenue office.

If you are a PAYE taxpayer and you receive maintenance payments (and other non-PAYE income) in excess of €3,174, you must also register as a self-employed individual. For further information see: [Revenue ebrief 2014](#)

If you are self-employed you declare this income on your annual Tax Return.

If the only income you are in receipt of is the maintenance payment you must register as a self-employed individual.

For further information see: [Leaflet IT10 - A Guide to Self Assessment](#)

3.26 How do I claim mortgage interest relief?

Mortgage interest relief must be claimed online on www.ros.ie/trs/claim. If you cannot use the online facility, contact the TRS Helpline on 1890 46 36 26 or email trsadmis@revenue.ie for assistance.

3.27 What is a qualifying mortgage in relation to claiming mortgage interest relief?

A qualifying mortgage for the purpose of interest relief is a secured loan, used to purchase, repair, develop or improve your sole or main residence, situated in the State. You can claim tax relief in respect of the interest paid on this loan or mortgage. You can also claim tax relief in respect of the interest on a mortgage paid by you for your separated or divorced spouse or former partner in a dissolved civil partnership and a dependent relative (i.e. widowed parent or a parent who is a surviving civil partner, or an elderly relative) for whom you are claiming a dependent relative tax credit. For further information see [www.revenue.ie/mortgage interest relief](http://www.revenue.ie/mortgage_interest_relief).

3.28 What is the position where I am resident in the State but my civil partner is not?

Where you are resident in the Ireland and in receipt of income chargeable to tax in the State, the basis of assessment that applies to you will depend on whether or not your civil partner has an income.

- 1 If you civil partner, who is resident abroad, has no income you are entitled to claim joint assessment and will be granted the joint tax credit and increased rate band
- 2 If your civil partner, who is resident abroad, has an income you will be assessed under separate treatment and will be granted the single person's tax credit and rate band. However where the tax payable under separate treatment is greater then the tax that would be payable if you were assessed on your combined income under joint assessment, additional relief may be due. If this is the case, you have the option to elect to be assessed under joint assessment and your total income from all sources will be taken into account when finalising your income tax liability for the year.

For further information see: Res1 - [Residence Reference material](#)

3.29 What is the position where we are both non-resident but one of us has income chargeable to tax in the State?

If you have an income chargeable to tax in the State but your civil partner has not, you are entitled to claim joint assessment and will be granted the joint tax credit and increased rate band.

If your civil partner, has an income you will be assessed under separate treatment and granted the single person's tax credit and rate band. However where the tax payable under separate treatment is greater then the tax that would be payable if you were assessed on your combined income under joint assessment, additional relief may be due. If this is the case, you have the option to elect to be assessed under joint assessment and your total income from all sources will be taken into account when finalising your income tax liability for the year.

For further information see: Res1 - [Residence Reference material](#)

4. PAYE Taxpayers

4.1 Can my civil partner avail of some of my unused tax credits and rate band?

Where jointly assessed, specific tax credits and rate band can be allocated between individuals in a civil partnership during the year.

4.2 If I am unemployed or cease employment during the year can I transfer any unused transferable tax credits or rate band to my civil partner?

Once you are assessed under joint assessment you can transfer any unused transferable credits or rate band to your civil partner. If you are assessed under separate assessment and are outside of the time limits for a withdrawal from separate assessment, they can be transferred on a review basis at the end of the year.

If you are taxed under the provisions of separate treatment and your civil partner becomes unemployed, to avail of any unused transferable credits or rate band you will have to

withdraw from separate treatment during the tax year and elect to go back onto joint assessment. This cannot be done on a review basis.

You should note that certain payments from the Department of Social Protection (DSP), including Jobseeker's Benefit, are taxable and only tax credits and rate bands, which are unused after receipt of this DSP income, are transferable.

4.3 Am I entitled to claim joint assessment if my civil partner has no taxable income?

Yes, joint assessment will apply. All eligible tax credits and the rate band will be allocated to the civil partner with the taxable income.

4.4 Will we each receive a Tax Credit Certificate?

If you are both in employment, a separate Tax credit certificate showing a breakdown of your tax credits and rate band will issue to each of you.

4.5 Is there a reference made on my employer's copy of my Tax Credit Certificate that I am registered in a civil partnership?

While you get a detailed notice setting out your tax credits each year, the only information given by Revenue to your employer is your annual tax credits, the corresponding weekly and monthly amounts and your rate band. Your employer will not receive a detailed breakdown of the tax credits you have claimed, or any other information.

5. Self Assessed Taxpayers and Civil Partnerships

5.1 Will my Civil Partner and I have to submit separate Returns of Income?

If you are assessed under joint assessment the nominated civil partner completes an annual Return for both of you and is chargeable to tax on your joint total income. If you have not opted for joint assessment and are assessed as single individuals, you each complete a separate Tax Return and you are chargeable on your own total income.

5.2 If my civil partner is self employed and I am assessed under PAYE can Joint Assessment apply?

Yes. You both decide how you wish to allocate your transferable tax credits. The PAYE tax credit and Flat Rate employment expenses remain with the PAYE registered individual.

6. Employers and Civil Partnerships

6.1 As an employer, am I informed that my employee is registered in a civil partnership?

No, employees' personal circumstances are not disclosed to employers. You will receive an employer's copy of the Tax credit certificate outlining the total amount of the tax credits and rate band to which the employee is entitled.

7. Inheritances (Capital Acquisitions Tax) and Civil Partnerships

7.1 What are the tax implications of a civil partner inheriting property from his or her deceased civil partner?

There are no tax implications in respect of inheritances taken by individuals in a civil partnership from each other. A surviving civil partner is exempt from Inheritance Tax on all assets he or she may inherit from the deceased civil partner.

7.2 What are the Inheritance tax implications for children in a civil partnership?

A child of a civil partnership, whether it is your child, or the child of your civil partner, is entitled to a Group A tax free threshold in respect of inheritances taken from either or both civil partners in a civil partnership.

From 14 October 2015 the tax-free threshold for Group A is €280,000 (prior to this date it was €225,000).

8. Gifts, (Capital Acquisitions Tax, Capital Gains Tax and Stamp Duty), and Civil Partnerships

8.1 What are the tax implications of a civil partner taking a gift of property, money, or any other assets from his or her civil partner?

There are no tax implications in respect of gifts taken by civil partners from each other. Individuals in a civil partnership are exempt from Capital Acquisitions Tax (Gift Tax), Capital Gains Tax (CGT) and Stamp Duties in respect of gifts of any type made between them.

8.2 If I am separating under a Deed of separation, do I pay Capital Gains Tax on a transfer of assets from my civil partner?

No, a CGT charge will not arise at the date of the transfer of assets from your former civil partner which are transferred under a deed of separation. These assets are treated as if they were disposed of for such a consideration so that neither a gain nor a loss arises. If the assets are subsequently disposed of Capital Gains Tax may arise, for computational the base cost of the assets will be the original base cost.

CGT is typically charged only on the disposer, the person who is selling gifting or otherwise getting rid of the asset, thus the person receiving the assets is not typically liable to CGT.

These rules may not apply if the asset disposed of is trading stock.

[TCA, Section 1031O - [Transfers of assets where civil partnership dissolved](#)]

8.3 What are the tax implications for children of a civil partner who take a gift of property, money or other assets from either individual in the civil partnership?

A child of one civil partner is entitled to a Group A tax-free threshold in respect of gifts taken from either or both partners in a civil partnership. For current tax-free thresholds see: [Capital Acquisitions Tax](#)

Capital Gains Tax may apply to the donor of certain non-cash gifts. [Capital Gains Tax](#)

Stamp Duty may apply to the recipient of a gift of land, property or shares. Stamp Duty relief will be available for certain relatives (including children), who take a gift of non-residential property. [Stamp Duty](#)

8.4 Who is assessed for Capital Gains Tax purposes?

As registered civil partners you may nominate which civil partner is to be the assessable person for the purposes of CGT. The allowable losses of one civil partner may be used in determining the liability of the other civil partner. There is no charge to CGT on the transfer of assets between civil partners in a year of assessment.

8.5 Will Capital Gains Tax be chargeable if I transfer a site to my child?

No, there is no Capital Gains Tax liability on the transfer of a site by:

- a parent (or both parents simultaneously) to a child of the parent or parents,
- a civil partner (or both civil partners simultaneously) to a child of either civil partner,

Where the transfer is to enable the child to build his or her principal private residence on the site, and

- the value of the site does not exceed €500,000,
- the area of the site does not exceed 1 acre (0.4047 hectare).

If the child disposes of the site without having built a principal private residence and occupied it for at least 3 years then he or she is liable for the Capital Gains Tax that would have been chargeable to the parent or civil partner at the time of the initial transfer.

[TCA, Section 603A - [Transfer of a site to a child](#)]

Appendix A:

List of jurisdictions included in the Civil Partnership (Recognition of Registered Foreign Relationships) Order 2010.

* [SI No 642 of 2011] recognised six additional registered foreign relationships.

** [SI No 505 of 2012] recognised four additional registered foreign relationships.

Reference number	Jurisdiction	Title of Relationship
1	Argentina	Marriage
2	Austria	Elingetragene Partnerschaft - Gesetz
3	Belgium	Marriage
4	Canada	Marriage
5	Czech Republic	Registrované partnerství
6	**Denmark	Marriage
7	**Delaware (USA)	Civil Union
8	Finland	Rekisteröity parisuhde
9	Germany	Eingetragene lebenspartnerschaft
10	**Hawaii (USA)	Civil Union
11	Iceland	(a) Staðfest samvist (b) Marriage
12	Mexico City	Marriage
13	* Illinois (US)	Civil Union
14	* Isle Of Man	Civil Partnership
15	Netherlands	Marriage
16	*New York (USA)	Marriage
17	New Zealand	Civil Union
18	Norway	(a) Registrert partnerskap (b) Marriage
19	* Oregon (USA)	Domestic Partnership
20	Portugal	Marriage
21	* South Africa	(a) Marriage – recognised 2010 (b) Civil Partnership – recognised 2011
22	Spain	Marriage
23	Sweden	(a) Registrerat partnerskap (b) Marriage
24	Switzerland	Eingetragene Partnerschaft / Partenariat enregistré
25	United Kingdom	Civil Partnership
26	California (USA)	Marriage
27	Connecticut (USA)	(a) Civil Union (b) Marriage
28	Iowa (USA)	Marriage
29	Massachusetts (USA)	Marriage
30	New Hampshire (USA)	(a) Civil Union (b) Marriage

31	New Jersey (USA)	Civil Union
32	*Rhode Island (USA)	Civil Union
33	Vermont (USA)	(a) Civil Union (b) Marriage
34	**Washington D.C. (USA)	Marriage

This list is also available on Department of Justice and Equality website: [CPCROC-2010/Registered Foreign Relationships](#).

Queries in regard to titles of relationships shown or not shown on this list should be directed to the Department of Justice and Equality: www.justice.ie

There is a 21-day time limit before a couple in a foreign civil partnership can be treated as civil partners under the law of the state. This time limit runs from the later of the signing of the order **or** the date the foreign civil partnership was entered into. Persons who were already in civil partnerships in those states obtain the benefits of Irish law twenty-one days later.