

## TAXATION OF CHARGEABLE GAINS PART 19 Principal Provisions Relating to Taxation of Chargeable Gains

### CHAPTER 1 Assets and acquisitions and disposals of assets

Assets. CGTA75 s7(1); FA80 s62(a) 532.—All forms of property shall be assets for the purposes of the Capital Gains Tax Acts whether situated in the State or not, including—

- (a) options, debts and incorporeal property generally,
- (b) any currency other than Irish currency, and
- (c) any form of property created by the person disposing of it, or otherwise becoming owned without being acquired.