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**From:**

**Sent:**

25 June 2014 09:33

**To:**

**Subject:**

FW: Implementing a capital gains tax charge on non-residents re residential property [OFFICIAL]

**From:**

**Sent:** 31 March 2014 12:40

**To:** TaxTeam, CapitalGains (CAR Capital Gains)

**Subject:** Implementing a capital gains tax charge on non-residents re residential property

Further to your consultation document, I am of the opinion that registered pension schemes (self administered pension schemes) in the Republic of Ireland and in member states of the EU (at a minimum) should be exempt from CGT on the sale of residential property.

Otherwise unless an allowance is made for pension schemes of non-residents this proposal if implemented will represent a tax on the pension schemes of non-residents. This would not be in accord with the EU policy of encouraging citizens of the EU to invest in pensions with a view to providing for their future retirement.

i look forward to my proposal being implemented.