Capital Acquisitions Tax (CAT) thresholds, rates and aggregation rules

Historical CAT groups, group thresholds and rates

Note

Inheritances taken on or after 30 January 1985 by a spouse are exempt from Capital Acquisitions Tax (CAT).

Gifts received on or after 31 January 1990 by a spouse are exempt from CAT.

Civil partners were introduced to these exemptions in 2011, following the Civil Partnership Act.

Historical CAT groups, group thresholds and rates after 26 March 1984

Group A

Group A threshold applies to the:

- child of the disponer
- minor child of a deceased child of the disponer (a gift or inheritance from a grandparent to a grandchild, where the parent - being the grandparent's child - has died)
- parent of the disponer, where the interest taken is an absolute interest (not a limited interest) and the inheritance is taken on the death of the disponer (the beneficiary's child)
- spouse for:
  - inheritances taken before 30 January 1985
  - gifts given before 31 January 1990.

Group B

Group B threshold applies to the:

- parent of the disponer in respect of a gift or a limited Interest
- brother or sister of the disponer

- child of a brother or sister of the disponer
- grandparent (lineal ancestor) of the disponer
- grandchild (lineal descendant) of the disponer (other than a minor child of a deceased child).

Group C

Group C threshold applies to a person with a relationship to the disponer which is not already covered in Groups A or B.

Historical CAT thresholds after March 1984

Historical CAT thresholds for Groups A, B and C

	Group A	Group B	Group C
01 January 2011 - 06 December 2011	€332,084	€33,208	€16,604
08 December 2010 - 31 December 2010	€332,084	€33,208	€16,604
01 January 2010 - 07 December 2010	€414,799	€41,481	€20,740
08 April 2009 - 31 December 2009	€434,000	€43,400	€21,700
01 January 2009 - 07 April 2009	€542,544	€54,254	€27,127
2008	€521,208	€52,121	€26,060
2007	€496,824	€49,682	€24,841
2006	€478,155	€47,815	€23,908
2005	€466,725	€46,673	€23,336
2004	€456,438	€45,644	€22,822
2003	€441,198	€44,120	€22,060
2002	€422,148	€42,215	€21,108
2001	€402,253	€40,225	€20,113
2000	€380,921	€38,092	€19,046
1999	€244,932	€32,658	€16,329
1998	€239,219	€31,896	€15,948
1997	€235,600	€31,413	€15,707
1996	€231,791	€30,905	€15,453
1995	€226,267	€30,169	€15,084
1994	€220,934	€29,458	€14,729
1993	€218,078	€29,077	€14,538
1992	€211,221	€28,163	€14,081
1991	€204,936	€27,325	€13,662
1990	€198,079	€26,411	€13,205
1984 - 1989	€190,461	€25,395	€12,697

Note

Gift Tax is charged at 75% of the below rates.

For example, if you calculated the tax using the below rates as €20,000, the Gift Tax on a benefit is €15,000 (€20,000 x 75%).

Rates for 11 April 1994 to 30 November 1999

Historical CAT rates for Groups A, B and C

Threshold amount in Euro (€)	Threshold amount in Punts (£)	Rate
Up to group threshold	Up to group threshold	nil
Next €12,697	Next £10,000	20%
Next €38,092	Next £30,000	30%
Balance	Balance	40%

Rates for 30 January 1991 to 10 April 1994

Historical CAT rates for Groups A, B and C

Threshold amount in Euro (€)	Threshold amount in Euro (€)	Rate
Up to group threshold	Up to group threshold	nil
Next €12,697	Next £10,000	20%
Next €50,790	Next £40,000	30%
Next €63,487	Next £50,000	35%
Balance	Balance	40%

Rates for 26 March 1984 to 29 January 1991

Historical CAT rates for Groups A, B and C

Threshold amount in Euro (€)	Threshold amount in Punts (€)	Rate
Up to group threshold	Up to group threshold	nil
Next €12,697	Next £10,000	20%
Next €50,790	Next £40,000	30%
Next €63,487	Next £50,000	35%
Next €63,487	Next £50,000	40%
Next €63,487	Next £50,000	45%
Balance	Balance	55%

Historical CAT tables and rates on or before 26 March 1984

Table 1

Table 1 threshold applies to the:

- spouse of the disponer
- child of the disponer
- minor child of a deceased child of the disponer (a gift or inheritance from grandparent to grandchild, where the parent - being the grandparent's child - has died}
- parent of the disponer, on an inheritance taken on or after 2 June 1982 and where:
  - the interest taken is an absolute interest (not a limited interest)

    and
  - the inheritance is taken on the death of the disponer (the beneficiary's child).

Table 2

Table 2 applies to the:

- parent of the disponer, on an inheritance taken prior to 2 June 1982 and where:
  - the interest taken is an absolute interest (not a limited interest)

    and
  - the inheritance is taken on the death of the disponer (the beneficiary's child)
- parent of the disponer in respect of a gift or a limited Interest
- grandparent or great-grandparent of the disponer (relationship in Table 1 is not included)
- grandchild or great-grandchild of the disponer
- lineal ancestor or lineal descendant of the disponer.

Table 3

Table 3 applies to the:

- brother, or sister of the disponer
- child of a brother or sister of the disponer.

Table 4

Table 4 threshold applies to a person with a relationship to the disponer not already covered in Tables 1, 2 or 3.

Table 1 rates

Rates on and before 26 March 1984

Historical rates for Table 1

Amount	Rate
First €63,487	nil
Next €63,487	25%
Next €63,487	30%
Next €63,487	35%
Next €63,487	40%
Next €63,487	45%
Balance	50%

Table 2 rates

Rates for 1 April 1978 to 26 March 1984

Historical rates for Table 2

Amount	Rate
First €38,092	nil
Next €3,809	5%
Next €6,348	7%
Next €12,697	10%
Next €12,697	13%
Next €12,697	16%
Next €12,697	19%
Next €12,697	22%
Next €19,046	25%
Next €19,046	28%
Next €19,046	31%
Next €19,046	34%
Next €19,046	37%
Next €19,046	40%
Next €19,046	43%
Next €19,046	46%
Next €19,046	49%
Balance	50%

Rates for on and before 31 March 1978

Historical rates for Table 2

Amount	Rate
First €19,046	nil
Next €3,809	5%
Next €6,348	7%
Next €12,697	10%
Next €12,697	13%
Next €12,697	16%
Next €12,697	19%
Next €12,697	22%
Next €19,046	25%
Next €19,046	28%
Next €19,046	31%
Next €19,046	34%
Next €19,046	37%
Next €19,046	40%
Next €19,046	43%
Next €19,046	46%
Next €19,046	49%
Balance	50%

Table 3 rates

Rates for 1 April 1978 to 26 March 1984

Historical rates for Table 3

Amount	Rate
First €25,394	nil
Next €3,809	10%
Next €6,348	12%
Next €12,697	15%
Next €12,697	19%
Next €12,697	23%
Next €12,697	27%
Next €12,697	31%
Next €19,046	35%
Next €19,046	40%
Next €19,046	45%
Balance	50%

Rates on and before 31 March 1978

Historical rates for Table 3

Amount	Rate
First €12,697	nil
Next €3,809	10%
Next €6,348	12%
Next €12,697	15%
Next €12,697	19%
Next €12,697	23%
Next €12,697	27%
Next €12,697	31%
Next €19,046	35%
Next €19,046	40%
Next €19,046	45%
Balance	50%

Table 4 rates

Rates for 1 April 1978 to 26 March 1984

Historical rates for Table 4

Amount	Rate
First €12,697	nil
Next €3,809	20%
Next €6,348	22%
Next €12,697	25%
Next €12,697	30%
Next €12,697	35%
Next €12,697	40%
Next €12,697	45%
Next €19,046	50%
Next €19,046	55%
Balance	60%

Rates for on and before 31 March 1978

Historical rates for Table 4

Amount	Rate
First €6,348	nil
Next €3,809	20%
Next €6,348	22%
Next €12,697	25%
Next €12,697	30%
Next €12,697	35%
Next €12,697	40%
Next €12,697	45%
Next €19,046	50%
Next €19,046	55%
Balance	60%