O'Hanlon Tax Limited CAT Rates & Thresholds

On/after 06 Dec 2012		11 April 94 - 30 Nov 99		
Threshold Amount	Nil	Threshold Amount	Nil	
Balance	33%	Next €12,697	20%	
07 Dec 2011 - 05 Dec 2012		Next €38,092	30%	
Threshold Amount	Nil	Balance	40%	
Balance	30%	30 Jan 91 - 10 April 94		
08 April 09 - 06 Dec 2011		Threshold Amount	Nil	
Threshold Amount	Nil	Next €12,697	20%	
Balance	25%	Next €50,790	30%	
20 Nov 08 - 07 April 09		Next €63,487	35%	
Threshold Amount	Nil	Balance	40%	
Balance	22%	26 March 84 - 29 Jan 91	-	
01 Dec 99 - 19 Nov 08		Threshold Amount	Nil	
Threshold Amount	Nil	Next €12,697	20%	
Balance	20%	Next €50,790	30%	
	2070	Next €63,487	35%	
Small Gift Exemption		Next €63,487	40%	
2003 to Date	€3,000	Next €63,487	40%	
1999 to 2002	€3,000	Balance	45% 55%	
1999 to 2002	€1,270	*Gift tax is charged at 75% of r		
Year	Class (a)	-	Class (b) Class (c)	
)9 Oct 19 onwards	€335,000	€32,500	€16,250	
10 Oct 18 - 08 Oct 19		€32,500	€16,250	
	€320,000 €310,000	€32,500	€16,250	
12 Oct 16 - 09 Oct 18				
14 Oct 15 - 11 Oct 16	€280,000 €225,000	€30,150 €30,150	€15,075 €15,075	
06 Dec 12 - 13 Oct 15	€225,000	€30,150	€15,075	
07 Dec 11 - 05 Dec 12	€250,000	€33,500	€16,750	
08 Dec 10 - 6 Dec 11	€332,084	€33,208	€16,604	
)1 Jan 10 - 07 Dec 10	€414,799	€41,481	€20,740	
08 April 09 - 31 Dec 09	€434,000	€43,400	€21,700	
)1 Jan 09 - 07 Apr 09	€542,544	€54,254	€27,127	
2008	€521,208	€52,121	€26,060	
2007	€496,824	€49,682	€24,841	
2006				
2005	€478,155	€47,815	€23,908	
	€466,725	€46,673	€23,908 €23,336	
2004	€466,725 €456,438	€46,673 €45,644	€23,908 €23,336 €22,822	
2004 2003	€466,725 €456,438 €441,198	€46,673 €45,644 €44,120	€23,908 €23,336 €22,822 €22,060	
2004 2003 2002	€466,725 €456,438 €441,198 €422,148	€46,673 €45,644 €44,120 €42,215	€23,908 €23,336 €22,822 €22,060 €21,108	
2004 2003 2002 2001	 €466,725 €456,438 €441,198 €422,148 €402,253 	€46,673 €45,644 €44,120 €42,215 €40,225	€23,908 €23,336 €22,822 €22,060 €21,108 €20,113	
2004 2003 2002 2001	€466,725 €456,438 €441,198 €422,148	€46,673 €45,644 €44,120 €42,215	€23,908 €23,336 €22,822 €22,060 €21,108	
2004 2003 2002 2001 2000	 €466,725 €456,438 €441,198 €422,148 €402,253 	€46,673 €45,644 €44,120 €42,215 €40,225	€23,908 €23,336 €22,822 €22,060 €21,108 €20,113	
2004 2003 2002 2001 2000 1999	 €466,725 €456,438 €441,198 €422,148 €402,253 €380,921 	<pre>€46,673 €45,644 €44,120 €42,215 €40,225 €38,092</pre>	<pre>€23,908 €23,336 €22,822 €22,060 €21,108 €20,113 €19,046</pre>	
2004 2003 2002 2001 2000 1999 1998	€466,725 €456,438 €441,198 €422,148 €402,253 €380,921 €244,932	€46,673 €45,644 €44,120 €42,215 €40,225 €38,092 €32,658	<pre>€23,908 €23,336 €22,822 €22,060 €21,108 €20,113 €19,046 €16,329</pre>	
2004 2003 2002 2001 2000 1999 1998 1997			<pre>€23,908 €23,336 €22,822 €22,060 €21,108 €20,113 €19,046 €16,329 €15,948</pre>	
2004 2003 2002 2001 2000 1999 1998 1997 1996			<pre>€23,908 €23,336 €22,822 €22,060 €21,108 €20,113 €19,046 €16,329 €15,948 €15,707</pre>	
2004 2003 2002 2001 2000 1999 1998 1997 1996 1995	€466,725 €456,438 €441,198 €422,148 €402,253 €380,921 €244,932 €239,219 €235,600 €231,791	€46,673 €45,644 €44,120 €42,215 €40,225 €38,092 €32,658 €31,896 €31,413 €30,905	<pre>€23,908 €23,336 €22,822 €22,060 €21,108 €20,113 €19,046 €16,329 €15,948 €15,707 €15,453</pre>	
2004 2003 2002 2001 2000 1999 1998 1998 1997 1996 1995 1994		€46,673€45,644€44,120€42,215€40,225€38,092€32,658€31,896€31,413€30,905€30,169	€23,908€23,336€22,822€22,060€21,108€20,113€19,046€16,329€15,948€15,707€15,453€15,084	
2004 2003 2002 2001 2000 1999 1998 1997 1996 1995 1994		€46,673 €45,644 €44,120 €42,215 €40,225 €38,092 €32,658 €31,896 €31,413 €30,905 €30,169 €29,458 €29,077	€23,908€23,336€22,822€22,060€21,108€20,113€19,046€16,329€15,948€15,707€15,453€15,084€14,729€14,538	
2004 2003 2002 2001 2000 1999 1998 1997 1996 1995 1994 1993		€46,673€45,644€44,120€42,215€40,225€38,092€32,658€31,896€31,413€30,905€30,169€29,458€29,077€28,163	€23,908€23,336€22,822€22,060€21,108€20,113€19,046€16,329€15,948€15,707€15,453€15,084€14,729€14,538€14,081	
2004 2003 2002 2001 2000 1999 1998 1997 1996 1995 1994		€46,673 €45,644 €44,120 €42,215 €40,225 €38,092 €32,658 €31,896 €31,413 €30,905 €30,169 €29,458 €29,077	€23,908€23,336€22,822€22,060€21,108€20,113€19,046€16,329€15,948€15,707€15,453€15,084€14,729€14,538	

Pay and file deadlines

*Prior to 14 June 2010: 4 months after valuation date.

*On or after 14 June 2010 but prior to 21 June 2011: 31 October following the CAT year in which the valuation date fell. *On or after 21 June 2011 but prior to 08 February 2012: 30 September following the CAT year in which the valuation date fell.

*On or after 08 February 2012: 31 October following the CAT year in which the valuation date falls.

O'Hanlon Tax Limited, 6 City Gate, Lower Bridge St., Dublin 8, D08F291 T: 353 1 6040280 F: 353 1 6865400 E: info@ohanlontax.ie W: www.ohanlontax.ie