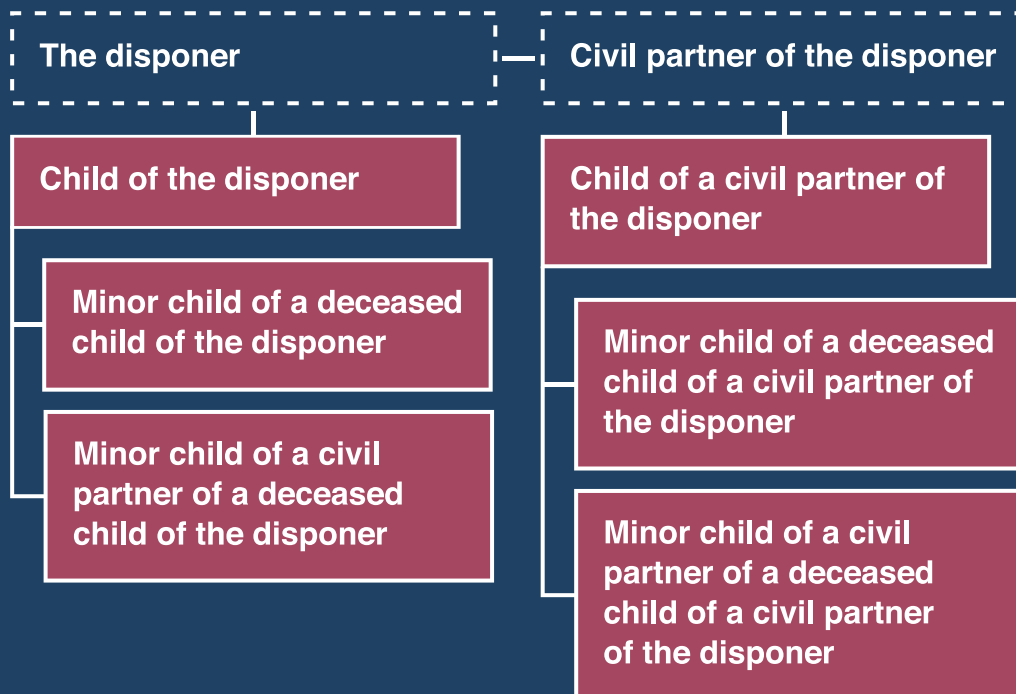


Guide to CAT Thresholds Post F(No. 3)A 2011

Class (a) applies to the following:-



Class (b) applies to the following:-

Lineal ancestor / Brother or sister / Lineal descendant / Child of a brother or sister / Child of a civil partner of a brother or sister.

Class (c) applies to all other benefits.

**Parents take a class (a) benefit for an inheritance taken on the death of a child if the interest is not limited.*

**Adopted children are taxed as children of the adoptive family. Adopted children are not treated as related to their biological family, other than their biological parents.*

**Certain foster children are taxed as children of the foster parent(s) but are class (c) for benefits received from all relatives of their foster parent(s).*

**Child includes step child.*