

Capital Acquisitions Tax (CAT) Threshold Rates

Each Capital Acquisition Tax (CAT) group has a tax-free threshold amount.

Gift tax is charged at 75% of rates marked.

CAT Rates Thresholds

Year	Class A	Class B	Class C
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 to 1989	€190,461	€25,395	€12,697

Pay and file deadlines

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

14 June 2010 - 20 January 2011: 31 October following the end of the CAT year.

On or after 21 January 2011 but prior to 08 February 2012: 30 September following the end of the CAT year.

On or after 08 February 2012: 31 October following the end of the CAT year.