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 where you, the beneficiary, on the date of the gift or inheritance, do not:

- have a relationship with the disponer covered in Group A

  or

- have a relationship with the disponer covered in Group B.

Historical CAT thresholds after March 1984

Historical CAT thresholds for Groups A, B and C

	Group A	Group B	Group C
1 January 2011 - 6 December 2011	€332,084	€33,208	€16,604
8 December 2010 - 31 December 2010	€332,084	€33,208	€16,604
1 January 2010 - 7 December 2010	€414,799	€41,481	€20,740
8 April 2009 - 31 December 2009	€434,000	€43,400	€21,700
1 January 2009 - 7 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 a,nd 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%