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

CAT rates

The current rate of CAT is 33%. This rate applies in respect of gifts and inheritances taken on or after 6 December 2012.

The following are the rates that apply from 1 December 1999:

CAT rates for inheritance or gifts

Date of benefit	Threshold amount	Balance
On or after 06 December 2012	Nil	33%
07 December 2011 - 05 December 2012	Nil	30%
08 April 2009 - 06 December 2011	Nil	25%
20 November 2008 - 07 April 2009	Nil	22%
01 December 1999 - 19 November 2008	Nil	20%

Note

There is no reduction of charge in relation to gifts.