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

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CAT aggregation rules

You pay Capital Acquisitions Tax (CAT) on the total of all taxable gifts and inheritances received since 5 December 1991. The rules on how to calculate prior benefits are the aggregation rules.

Current CAT aggregation rules

These rules apply from 5 December 2001. Aggregation rules for a gift or inheritance are those that apply at the date of the gift or the date of the inheritance. The valuation date, which determines the due date for CAT, is not relevant to aggregation rules.

To calculate CAT on the latest benefit, add all gifts or inheritances received within the same group threshold since 5 December 1991:

1. Identify the group threshold applicable to the current benefit.
2. Add together the taxable value of all prior benefits received under this group threshold since 5 December 1991.
3. Calculate the unused balance of the group threshold.
4. Subtract this amount from the value of the current benefit.
5. This is the excess amount you must pay tax on.

Example



Claire has received a gift worth €40,000 from her parents. She identifies the CAT threshold as Group A and the threshold is €400,000.

She adds together the taxable value of all prior benefits she has received in Group A since 5 December 1991. Claire calculates she has received prior benefits with a taxable value of €365,000.

CAT aggregation rules (post 5 December 2001)

Description	Calculation	Value
Group threshold		€400,000
Total taxable value of prior benefits in group		€365,000
Unused balance of threshold	€400,000-365,000	€35,000
Value of current benefit		€40,000
Excess amount	€40,000 – €35,000	€5,000

Claire must pay tax on the excess amount of €5,000.

Historical CAT aggregation rules

Use the following rules to calculate the tax on the latest benefit.

For benefits received between:

- 1 December 1999 and 4 December 2001 inclusive, add all gifts or inheritances received in this period under the same group threshold
- 2 December 1998 and 30 November 1999 inclusive, add all gifts or inheritances received in this period under all thresholds
- 26 March 1984 and 1 December 1998 inclusive, add all gifts or inheritances received in this period under all thresholds
- 3 June 1982 and 25 March 1984 inclusive, add all gifts or inheritances received in this period under the same group threshold.