

CAPITAL ACQUISITIONS TAX (CAT) - Form IT38S

Return for gift(s) and/or inheritance(s) received on or after the 5th of December 2001

Please complete this form in BLOCK CAPITALS in BLUE INK.
Please enter all considerations in WHOLE EURO ONLY and do not enter cent.

A return of Capital Acquisitions Tax may be made in electronic form using "Revenue's Online Service". You can register for this service online at www.revenue.ie.

You may only use this form if:

1. No relief / exemption / credit is claimed, apart from small gift exemption.
2. The benefit taken is an absolute interest without conditions or restrictions.
3. The property included in the return was taken from only one disponent and is not part of a larger benefit or series of benefits taken by a beneficiary on the same day.

In all other situations the return must be made in electronic form

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

WARNING

YOU MAY BE LIABLE TO PENALTIES AND / OR PROSECUTION IF YOU FAIL TO MAKE A TRUE AND COMPLETE RETURN. PLEASE NOTE YOU MUST KEEP RECORDS FOR A PERIOD OF SIX YEARS AS YOU MAY BE ASKED TO SUBMIT THEM IF YOUR RETURN IS CHOSEN FOR DETAILED EXAMINATION.

1. Beneficiary details

Beneficiary's PPSN	<input type="text"/>	Return of gift and / or inheritance tax for the year ending 31st August	<input type="text"/> 20 <input type="text"/>
Forename	<input type="text"/>		
Surname	<input type="text"/>		
Address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Eircode	<input type="text"/>

2. Filer details (if different from 1 above)

Forename	<input type="text"/>		
Surname	<input type="text"/>		
Address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Eircode	<input type="text"/>
Telephone No.	<input type="text"/>	TAIN	<input type="text"/> - <input type="text"/>
e-mail	<input type="text"/>	DX Number (if applicable)	<input type="text"/>
Client Ref.	<input type="text"/>		

OFFICE USE ONLY

CAPITAL ACQUISITIONS TAX (CAT) - Form IT38S

Return for gift(s) and/or inheritance(s) received on or after the 5th of December 2001

Beneficiary's PPSN

Year

Donor details

Donor's PPSN

Forename

Surname

Address

Eircode

Place in the appropriate box to indicate the nature of the benefit Gift Inheritance

Place in the appropriate box to indicate whether the property is Real Property **and/or** Other Property

Date of gift/inheritance / /

State the valuation date / /

In the case of an inheritance, state the date of the donor's death / /

Place in the appropriate box to indicate the applicable Group Threshold A B C

Information on current group thresholds is available on www.revenue.ie/en/tax/cat/thresholds.html

Assessment of Capital Acquisitions Tax

	Millions	Thousands	Hundreds
A. Taxable Value of this gift/inheritance	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
B. Small Gift Exemption (where relevant)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
C. Net Taxable Value of the benefit (A - B)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
D. Relevant Threshold	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
E. Less Taxable Value of Prior Aggregable Benefits within this Group Threshold	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
F. Available Threshold for this Benefit (D - E)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
G. Taxable Excess (C - F)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>
Tax on Current Benefit (Rate _____%)	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 15px; border: 1px solid black;" type="text"/>

DECLARATION

I/We declare that the information given is true and complete and that the return is in accordance with the provisions of the Capital Acquisitions Tax Consolidation Act, 2003.

Signed

Capacity _____ Date / /

(Agent/beneficiary/trustee, etc.)

OFFICE USE ONLY

NAME

PPSN

PAY AND FILE
31 OCTOBER

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In accordance with section 46 of the Capital Acquisitions Tax Consolidation Act 2003, a person who receives a gift or an inheritance with a valuation date in a year ending 31 August is required to pay gift or inheritance tax and file a tax return by the following 31 October.

All returns may be made in electronic format. However, you may use the attached paper form only if you meet the 3 conditions outlined at the top of the form.

In completing the payslip below, the name and PPSN to be entered are those of the beneficiary.

How to complete the payslip

You can ensure that your Capital Acquisition Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the Collector-General, PO Box 354, Limerick.

Please enter an amount in the relevant space on the Payslip for the following:

1. Inheritance Tax

This is the amount of Capital Acquisitions Tax payable on inheritances received with valuation dates arising in the year ending 31 August.

2. GIFT TAX

This is the amount of Capital Acquisitions Tax payable on gifts received with valuation dates arising in the year ending 31 August.

3. TOTAL NET AMOUNT

The Total Net Amount figure is the total Capital Acquisitions Tax payable comprising Inheritance Tax and Gift Tax.

€ Payslip

Return of gift and/or inheritance tax
for the year ending 31st August

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PPSN:

PPSN input field

Inheritance Tax

Inheritance Tax amount input field

Name:

Name input field

Gift Tax

Gift Tax amount input field

Signature:

Signature input field

Date:

Date input field (/ /)

TOTAL NET AMOUNT

TOTAL NET AMOUNT input field

CAT

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PAY AND FILE - 31 OCTOBER

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue On-Line Service

For details on how to submit returns and make payments using the Revenue On-Line Service (ROS) visit the Revenue website at www.revenue.ie or phone **01 738 3699**.

2. Cheque

All cheques should be made payable to the Collector-General and forwarded to the address below, with the completed payslip.

Do not enclose cash.

Importance of Prompt Payments

- Make sure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Limerick.

Please return the payslip with a payment to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK