

The following tables provide a geographical breakdown of Capital Acquisitions Tax receipts in respect of inheritances and gifts by year. The figures may not match exactly with figures produced elsewhere. The estimated breakdowns are calculated on the basis of Revenue's internal operational districts and thus some counties are grouped together. Beneficiaries who reside abroad are excluded from 2019 onward (for 2020 these total 1,650 beneficiaries). These figures may be revised as new information becomes available. Furthermore, the data are not intended to be an indicator of economic performance in any area of the country.

Geographical Area	2020 Inheritance Tax				2020 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	12.36	2.87	424	3.73	0.41	0.58	25	1.60
Cavan/Monaghan	3.41	0.79	203	1.78	0.73	1.04	12	0.77
Clare	4.88	1.13	188	1.65	1.31	1.85	29	1.85
Cork	27.81	6.46	891	7.83	4.73	6.66	104	6.64
Donegal	4.92	1.14	195	1.71	0.17	0.24	36	2.30
Dublin	258.81	60.11	5,667	49.82	42.08	59.26	843	53.83
Galway/Roscommon	15.73	3.65	524	4.61	2.95	4.16	82	5.24
Kerry	14.39	3.34	394	3.46	0.91	1.28	63	4.02
Kildare	13.27	3.08	309	2.72	1.59	2.24	63	4.02
Leitrim/Longford/Sligo	6.48	1.50	238	2.09	0.14	0.20	10	0.64
Limerick	8.39	1.95	301	2.65	5.53	7.80	39	2.49
Louth	4.64	1.08	166	1.46	1.15	1.62	15	0.96
Mayo	4.31	1.00	202	1.78	0.56	0.79	24	1.53
Meath	9.14	2.12	342	3.01	1.50	2.12	32	2.04
Tipperary	9.66	2.24	358	3.15	1.83	2.58	27	1.72
Waterford	6.11	1.42	184	1.62	0.52	0.73	21	1.34
Westmeath/Offaly	5.56	1.29	225	1.98	1.44	2.03	46	2.94
Wexford	7.84	1.82	233	2.05	1.08	1.53	31	1.98
Wicklow	12.86	2.99	332	2.92	2.35	3.30	64	4.09
Total	430.58	100.00	11376	100.00	71.00	100.00	1,566	100.00

Geographical Area	2019 Inheritance Tax				2019 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	12.12	2.66	427	3.38	1.56	2.63	55	3.47
Cavan/Monaghan	5.52	1.21	210	1.66	0.12	0.20	15	0.95
Clare	7.37	1.62	227	1.80	1.15	1.95	31	1.95
Cork	35.43	7.78	1,104	8.73	1.63	2.75	89	5.61
Donegal	6.67	1.46	245	1.94	0.13	0.23	18	1.13
Dublin	239.76	52.65	6,132	48.50	28.81	48.71	876	55.20
Galway/Roscommon	20.68	4.54	600	4.75	11.19	18.93	84	5.29
Kerry	15.31	3.36	401	3.17	1.43	2.42	44	2.77
Kildare	21.52	4.73	401	3.17	5.20	8.80	59	3.72
Leitrim/Longford/Sligo	7.34	1.61	281	2.22	0.06	0.10	10	0.63
Limerick	12.86	2.83	372	2.94	2.27	3.84	46	2.90
Louth	5.47	1.20	197	1.56	0.32	0.53	12	0.76
Mayo	5.91	1.30	261	2.06	0.17	0.28	19	1.20
Meath	12.91	2.83	354	2.80	1.04	1.75	54	3.40
Tipperary	8.11	1.78	336	2.66	1.05	1.78	27	1.70
Waterford	9.15	2.01	243	1.92	0.48	0.82	24	1.51
Westmeath/Offaly	8.00	1.76	285	2.25	1.19	2.02	45	2.84
Wexford	8.64	1.90	224	1.77	0.20	0.34	31	1.95
Wicklow	12.58	2.76	342	2.71	1.13	1.91	48	3.02
Total	455.35	100.00	12,642	100.00	59.14	100.00	1,587	100.00

Geographical Area	2018 Inheritance Tax				2018 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	13.43	2.88	477	3.17	1.44	2.74	36	2.18
Cavan/Monaghan	6.60	1.41	260	1.72	0.38	0.72	23	1.40
Clare	7.44	1.60	351	2.33	0.98	1.87	50	3.02
Cork	42.65	9.15	1,228	8.15	4.97	9.45	168	10.18
Donegal	6.41	1.37	276	1.84	0.25	0.47	22	1.33
Dublin	227.7	48.80	7,384	49.02	33.63	63.91	804	48.67
Galway/Roscommon	19.18	4.11	719	4.78	2.99	5.68	104	6.32
Kerry	16.02	3.44	415	2.76	0.79	1.50	64	3.86
Kildare	19.81	4.25	453	3.01	0.80	1.53	49	2.95
Leitrim/Longford/Sligo	6.76	1.45	256	1.70	0.50	0.96	39	2.39
Limerick	11.58	2.48	406	2.69	1.01	1.92	28	1.69
Louth	7.42	1.59	255	1.69	0.71	1.36	20	1.19
Mayo	6.76	1.45	334	2.22	0.25	0.47	24	1.47
Meath	16.56	3.55	397	2.64	0.65	1.24	49	2.95
Tipperary	12.76	2.74	519	3.45	0.67	1.26	32	1.97
Waterford	8.88	1.90	258	1.72	0.25	0.47	13	0.77
Westmeath/Offaly	9.69	2.08	348	2.31	0.39	0.74	37	2.25
Wexford	9.97	2.14	312	2.07	0.16	0.30	29	1.76
Wicklow	16.83	3.61	412	2.73	1.79	3.41	60	3.65
Total	466.45	100.00	15,060	100.00	52.61	100.00	1,651	100.00

Geographical Area	2017 Inheritance Tax				2017 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	10.60	2.49	451	3.16	0.25	0.79	30	2.01
Cavan/Monaghan	5.04	1.18	240	1.68	0.27	0.84	20	1.34
Clare	7.50	1.76	271	1.90	0.35	1.07	38	2.55
Cork	35.38	8.32	1,420	9.94	1.81	5.58	136	9.12
Donegal	4.87	1.14	326	2.28	0.49	1.51	31	2.08
Dublin	223.1	52.43	6,298	44.07	20.51	63.16	684	45.84
Galway County	14.11	3.32	517	3.62	0.27	0.85	46	3.08
Galway/Roscommon	7.83	1.84	369	2.58	0.70	2.16	50	3.35
Kerry	12.48	2.93	445	3.11	0.44	1.37	50	3.35
Kildare	15.04	3.53	433	3.03	1.03	3.17	34	2.28
Leitrim/Longford/Sligo	7.34	1.73	366	2.56	0.30	0.93	21	1.41
Limerick	11.02	2.59	427	2.99	0.47	1.45	50	3.35
Louth	5.28	1.24	203	1.42	0.56	1.71	27	1.81
Mayo	5.72	1.34	284	1.99	0.41	1.25	30	2.01
Meath	11.87	2.79	402	2.81	1.28	3.93	49	3.28
Tipperary	7.29	1.71	406	2.84	0.26	0.79	25	1.68
Waterford	7.17	1.69	323	2.26	0.35	1.09	19	1.27
Westmeath/Offaly	11.86	2.79	402	2.81	0.66	2.03	72	4.83
Wexford	5.85	1.38	270	1.89	0.26	0.81	30	2.01
Wicklow	16.15	3.80	437	3.06	1.80	5.53	50	3.35
Total	425.50	100.00	14,290	100.00	32.47	100.00	1,492	100.00

Geographical Area	2016 Inheritance Tax				2016 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	9.60	2.49	395	3.04	0.33	1.23	41	2.95
Cavan/Monaghan	4.70	1.22	258	1.99	0.14	0.55	14	1.01
Clare	6.00	1.56	303	2.34	0.27	1.04	21	1.51
Cork	28.31	7.35	1,226	9.45	2.79	10.70	127	9.14
Donegal	7.16	1.86	279	2.15	1.12	4.28	45	3.24
Dublin	197.20	51.16	5,848	45.06	11.05	42.45	654	47.04
Galway County	15.79	4.10	410	3.16	0.62	2.39	65	4.68
Galway/Roscommon	7.53	1.95	301	2.32	0.39	1.49	21	1.51
Kerry	11.90	3.09	406	3.13	0.37	1.41	45	3.24
Kildare	13.14	3.41	353	2.72	1.00	3.83	41	2.95
Leitrim/Longford/Sligo	5.32	1.38	256	1.97	0.20	0.78	19	1.37
Limerick	7.77	2.02	385	2.97	0.52	1.99	28	2.01
Louth	6.22	1.61	258	1.99	0.29	1.11	29	2.09
Mayo	5.46	1.42	320	2.47	0.27	1.03	46	3.31
Meath	14.27	3.70	333	2.57	5.37	20.63	21	1.51
Tipperary	7.59	1.97	339	2.61	0.12	0.44	23	1.65
Waterford	7.24	1.88	316	2.44	0.09	0.36	20	1.44
Westmeath/Offaly	11.44	2.97	321	2.47	0.22	0.85	43	3.09
Wexford	6.10	1.58	318	2.45	0.27	1.03	29	2.09
Wicklow	12.65	3.28	351	2.70	0.63	2.41	58	4.17
Total	385.39	100.00	12,976	100.00	26.06	100.00	1,390	100.00

Geographical Area	2015 Inheritance Tax				2015 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	9.54	2.61	403	3.11	0.29	0.88	31	2.32
Cavan/Monaghan	3.50	0.96	236	1.82	0.12	0.37	20	1.50
Clare	4.41	1.21	248	1.91	1.12	3.40	38	2.85
Cork	29.99	8.21	1,314	10.13	2.55	7.72	150	11.24
Donegal	6.07	1.66	288	2.22	1.00	3.03	45	3.37
Dublin	197.75	54.16	5,870	45.26	16.89	51.15	561	42.02
Galway County	14.75	4.04	456	3.52	0.77	2.32	53	3.97
Galway/Roscommon	5.22	1.43	306	2.36	0.13	0.40	19	1.42
Kerry	6.90	1.89	310	2.39	0.45	1.37	67	5.02
Kildare	11.18	3.06	364	2.81	1.82	5.51	46	3.45
Leitrim/Longford/Sligo	4.40	1.20	272	2.10	0.40	1.22	24	1.80
Limerick	9.68	2.65	393	3.03	0.28	0.85	43	3.22
Louth	6.19	1.70	267	2.06	0.52	1.59	23	1.72
Mayo	6.47	1.77	362	2.79	0.27	0.81	28	2.10
Meath	8.77	2.40	353	2.72	0.45	1.37	27	2.02
Tipperary	8.85	2.42	303	2.34	2.75	8.31	30	2.25
Waterford	5.60	1.53	262	2.02	0.19	0.57	21	1.57
Westmeath/Offaly	7.22	1.98	319	2.46	1.72	5.22	40	3.00
Wexford	6.64	1.82	278	2.14	0.45	1.36	37	2.77
Wicklow	12.01	3.29	365	2.81	0.84	2.55	32	2.40
Total	365.13	100.00	12,969	100.00	33.02	100.00	1,335	100.00

Geographical Area	2014 Inheritance Tax				2014 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	10.85	3.31	458	3.94	0.39	1.49	41	3.34
Cavan/Monaghan	3.33	1.01	226	1.94	0.45	1.72	29	2.37
Clare	4.68	1.43	244	2.10	0.15	0.57	15	1.22
Cork	27.68	8.44	1,331	11.44	2.37	9.13	141	11.50
Donegal	4.42	1.35	210	1.80	0.68	2.60	31	2.53
Dublin	168.54	51.39	4,877	41.92	14.22	54.82	519	42.33
Galway County	9.12	2.78	357	3.07	0.41	1.60	47	3.83
Galway/Roscommon	6.25	1.91	280	2.41	0.54	2.08	38	3.10
Kerry	11.60	3.54	404	3.47	0.22	0.86	34	2.77
Kildare	11.99	3.66	361	3.10	0.80	3.07	36	2.94
Leitrim/Longford/Sligo	5.17	1.58	274	2.35	0.24	0.92	18	1.47
Limerick	7.13	2.18	386	3.32	1.05	4.06	40	3.26
Louth	4.69	1.43	218	1.87	0.55	2.12	21	1.71
Mayo	12.76	3.89	236	2.03	0.32	1.22	30	2.45
Meath	9.52	2.90	382	3.28	0.86	3.33	28	2.28
Tipperary	5.92	1.80	333	2.86	0.80	3.09	31	2.53
Waterford	5.58	1.70	260	2.23	0.44	1.71	28	2.28
Westmeath/Offaly	5.77	1.76	291	2.50	0.49	1.87	35	2.85
Wexford	4.16	1.27	217	1.87	0.24	0.92	25	2.04
Wicklow	8.79	2.68	290	2.49	0.74	2.83	39	3.18
Total	327.95	100.00	11,635	100.00	25.95	100.00	1,226	100.00

Geographical Area	2013 Inheritance Tax				2013 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	6.13	2.38	338	3.33	0.40	2.00	44	3.39
Cavan/Monaghan	3.51	1.36	227	2.24	0.38	1.92	18	1.39
Clare	5.44	2.11	277	2.73	0.10	0.48	25	1.92
Cork	19.45	7.55	1,082	10.66	1.70	8.62	144	11.09
Donegal	4.33	1.68	201	1.98	0.36	1.84	33	2.54
Dublin	127.41	49.47	4,226	41.63	10.38	52.51	535	41.19
Galway County	5.57	2.16	277	2.73	0.27	1.38	46	3.54
Galway/Roscommon	5.30	2.06	225	2.22	0.32	1.62	31	2.39
Kerry	8.65	3.36	366	3.61	0.88	4.46	62	4.77
Kildare	6.83	2.65	270	2.66	1.40	7.10	39	3.00
Leitrim/Longford/Sligo	3.58	1.39	220	2.17	0.16	0.79	23	1.77
Limerick	14.85	5.77	401	3.95	0.32	1.62	59	4.54
Louth	3.32	1.29	174	1.71	0.50	2.55	17	1.31
Mayo	3.68	1.43	198	1.95	0.10	0.48	14	1.08
Meath	6.58	2.55	286	2.82	0.56	2.81	36	2.77
Tipperary	7.80	3.03	345	3.40	0.26	1.30	31	2.39
Waterford	5.14	2.00	224	2.21	0.53	2.69	34	2.62
Westmeath/Offaly	3.93	1.53	225	2.22	0.20	1.01	34	2.62
Wexford	5.97	2.32	244	2.40	0.33	1.69	32	2.46
Wicklow	10.04	3.90	346	3.41	0.62	3.12	42	3.23
Total	257.53	100.00	10,152	100.00	19.77	100.00	1,299	100.00

Geographical Area	2012 Inheritance Tax				2012 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	5.72	2.25	295	2.95	0.66	2.55	54	3.91
Cavan/Monaghan	3.96	1.56	228	2.28	0.47	1.83	29	2.10
Clare	3.11	1.22	204	2.04	0.27	1.05	36	2.60
Cork	21.30	8.38	1,086	10.86	2.22	8.58	163	11.79
Donegal	4.39	1.73	232	2.32	0.22	0.84	39	2.82
Dublin	132.30	52.03	4,336	43.35	10.16	39.30	519	37.55
Galway County	8.29	3.26	347	3.47	0.92	3.56	64	4.63
Galway/Roscommon	4.95	1.95	268	2.68	1.90	7.36	44	3.18
Kerry	5.58	2.19	287	2.87	0.17	0.65	26	1.88
Kildare	8.73	3.43	290	2.90	1.32	5.13	44	3.18
Leitrim/Longford/Sligo	4.73	1.86	259	2.59	0.09	0.34	23	1.66
Limerick	6.50	2.56	345	3.45	0.29	1.12	47	3.40
Louth	2.53	0.99	136	1.36	0.54	2.09	16	1.16
Mayo	5.44	2.14	242	2.42	0.39	1.53	29	2.10
Meath	7.57	2.98	263	2.63	1.77	6.87	44	3.18
Tipperary	4.59	1.81	224	2.24	1.25	4.85	41	2.97
Waterford	4.15	1.63	218	2.18	0.58	2.25	30	2.17
Westmeath/Offaly	7.49	2.95	266	2.66	0.57	2.23	40	2.89
Wexford	5.95	2.34	212	2.12	1.13	4.38	59	4.27
Wicklow	7.02	2.76	265	2.65	0.91	3.52	35	2.53
Total	254.30	100.00	10,003	100.00	25.83	100.00	1,382	100.00

Geographical Area	2011 Inheritance Tax				2011 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	5.03	2.36	304	3.14	1.06	3.93	46	3.53
Cavan/Monaghan	3.20	1.50	195	2.01	0.30	1.12	12	0.92
Clare	4.50	2.11	256	2.64	0.34	1.25	39	2.99
Cork	18.58	8.70	1,019	10.52	1.81	6.68	125	9.59
Donegal	2.15	1.01	198	2.04	0.15	0.55	30	2.30
Dublin	104.20	48.81	4,155	42.88	14.19	52.47	533	40.87
Galway County	5.30	2.48	304	3.14	0.67	2.47	56	4.29
Galway/Roscommon	5.05	2.37	227	2.34	0.53	1.94	39	2.99
Kerry	5.79	2.71	308	3.18	0.25	0.92	36	2.76
Kildare	7.46	3.50	240	2.48	0.95	3.52	54	4.14
Leitrim/Longford/Sligo	4.63	2.17	235	2.43	0.40	1.48	30	2.30
Limerick	5.15	2.41	339	3.50	0.34	1.27	56	4.29
Louth	3.39	1.59	145	1.50	0.41	1.53	21	1.61
Mayo	3.72	1.74	256	2.64	0.13	0.47	32	2.45
Meath	6.44	3.02	249	2.57	1.24	4.57	51	3.91
Tipperary	6.13	2.87	265	2.74	1.18	4.36	26	1.99
Waterford	4.14	1.94	240	2.48	0.49	1.81	30	2.30
Westmeath/Offaly	6.00	2.81	289	2.98	0.66	2.44	30	2.30
Wexford	6.05	2.83	228	2.35	0.67	2.46	31	2.38
Wicklow	6.55	3.07	237	2.45	1.29	4.77	27	2.07
Total	213.48	100.00	9,689	100.00	27.05	100.00	1,304	100.00