Who should complete a Form IT38 Short Return

Any person who has received a gift or Inheritance, if the total value exceeds 80% of the relevant threshold (shown below)

The return period every year is 01 September to 31 August, with a pay and file deadline by 31st of October. Failure to file and pay in the time provided will result in surcharges of 5% if 2 months late and 10% thereafter.

The quickest and easiest way to complete this is by the online service in Revenue myAccount

This form can only be used if:

- "**You are** not asking for any special tax discounts, reductions, or credits**,** except for the small gift exemption of €3,000 where applicable.
- If your gift is completely, yours with no conditions
- You can only use this simple tax form if everything you received came from **one single person**, on **one specific day**, and is not part of a **bigger package or mix** of gifts from them.

Registering for CAT

- Register online using Revenue Online Service (ROS) or in myAccount.
- Go to Manage my Taxes>Tax Registrations.

What you need before you start:

- The Beneficiary's (Person receiving the Gift or Inheritance) **PPSN**
- The Beneficiary's Name and Address
- The Disponer's (The Deceased's or Person Giving you the gift) **PPSN**
- The Disponer's Name and Address
- Date of Gift or Inheritance
- Date of death, if an Inheritance
- Valuation Date (when you received the Gift or Inheritance)
- Value of Gift or Inheritance
- Details of previous Gift or Inheritance amounts if in same threshold/relationship category. (Gift amounts should exclude any amounts where you availed of the €3,000 small gift exemption)
- Calculator
- Payment method.

When to File and Pay CAT

It is important to note the IT38 return must be submitted and any tax due paid by the appropriate filing date.

The date you must file a return and pay any tax due, depends on when you receive the Gift or Inheritance.

For 2026 the dates are as follows:

Gift Or Inheritance	**File and Pay date**
Received between 1 September 2025 to 31 August 2026	31 October 2026
Received between 1 September 2026 to 31 December 2026	31 October 2027

If you Pay and File online through ROS or myAccount, the pay and file date is extended to the 18th of November 2026.

To avail of this, you **Must** PAY online and File Online**, if only one of these is completed electronically the date reverts to 31st October.**

There is no extension for paper returns.

A Surcharge will apply for late filing, and Interest charges may arise where the full amount of tax due is not paid by the specified dates above.

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1. Beneficiary Details (This is the person receiving the Gift or Inheritance)

- Input the PPSN
- Year of gift and or Inheritance for tax year ending 31/10/xx
- Name and address: Enter the full name, current home address and Eircode.

2. Filer Details, (only if different from above)

- If an agent completes the form, include Agent TAIN and a client reference (if any).

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1. Input the beneficiary's PPSN
2. Year of gift and or Inheritance for tax year ending 31/10/xx

Disponer Details (This is the person giving the Gift or Inheritance)

1. PPSN of the person giving the gift or inheritance.

   **If this person is non-resident, you will need to contact DSP Client Identity services to obtain an Irish PPSN.*

   **If this person is deceased and never had an Irish PPSN, please send an inquiry to Revenue requesting a temporary PPSN.*

2. Name and address, enter their full name, home address and Eircode
3. Input an X in the appropriate box if you are receiving a gift or an inheritance.
4. Input an X in the appropriate box Real Property and or other Property (**other** covers all items that is not a property), both can also be marked.
5. Date of Gift/Inheritance
   Input the date of the gift, if it is an inheritance input the date of death
6. Valuation Date

- *The valuation date for a **gift i**s generally the date you receive it*
- The valuation date is the date on which the market value of a gift or inheritance is established
- ***The valuation date for a death is the earliest of below options.***
  - **The day the executor is legally allowed to set the asset aside for you:** In most standard cases, this is the date the **Grant of Probate**
  - **The day the executor sets it aside:** The day the executor formally locks it in or reserves it specifically under your name in the estate accounts.
  - **The day the executor hands it over to you:** The day you receive the cash, the keys to the property, or have the assets transferred into your possession.

7. Date of Death applies for Inheritance only
8. **Select Threshold A, C or C (Tax Group) (relationship to the deceased) with an X**

A. A child receiving from a parent (includes stepchildren and adopted children)
B. A parent, brother, sister, niece, nephew, grandchild, or grandparent.
C. Anyone else, including friends, cousins, in-laws, grandnieces or grandnephews and step grandchildren

Applicable Tax -free thresholds since 7 December 2011

Please Note Threshold is set at the Date of Death not when you are completing the return.

Date of Death/Gift	Group A	Group B	Group C
On or after 2 October 2024	*€400,000*	*€40,000*	*€20,000*
9 October 2019 - 1 October 2024	€335,000	€32,500	€16,250
10 October 2018 - 8 October 2019	€320,000	€32,500	€16,250
12 October 2016 - 9 October 2018	€310,000	€32,500	€16,250
14 October 2015 - 11 October 2016	€280,000	€30,150	€15,075
6 December 2012 - 13 October 2015	€225,000	€30,150	€15,075
7 December 2011 - 5 December 2012	€250,000	€33,500	€16.750

Assessment of Capital Acquisitions Tax

A. Taxable Value of your Gift or Inheritance – the total value of the gift or inheritance received
B. Small Gift exemption (€3,000) only where a Gift is received, leave blank if an inheritance
C. Net Taxable Value. Subtract B from A. Enter the amount you have received less three thousand if you have claimed the Small Gift Exemption above. If this in an inheritance this figure will be the same as A.
D. Threshold amount. A, B or C (as shown above) please enter the applicable tax-free threshold based on the date the gift is received or the date of death of the person the inheritance is being received from.
E. Enter the value of any other gifts or inheritances you already received within this same threshold group A, B or C since December 5, 1991.
F. Available tax-free threshold. Subtract the figure in box E from the figure in box D and enter this amount in box F. This will be the tax-free amount you have remaining. If the total amount of previous gifts and inheritance exceeds the threshold amount, enter zero in this box.
G. This will be your Taxable figure, obtained by subtracting your tax-free balance (Box F) from your inheritance/gift Amount in (Box C) – Net Taxable Value.

Tax on Current Benefit. Multiply your last sum taxable figure (Box G) by 33% this is the amount of tax you are due to pay.

Declaration.

This must be signed and dated. We are unable to accept an IT38 Return that is not signed and dated, the IT38 Form will be returned if left blank. Also advise us in what capacity you are signing this form.

Page 3. (only required to be completed if paying by Cheque)

Enter the beneficiary's PPSN

Name

Input the amount from previous page section **G** into Gift or Inheritance tax

Sign

Date

Total Net Amount – This is the figure you input at Tax on Current Benefit

Other Payment Options

Customers registered for Revenue myAccount

You can pay by

*Single debit instruction

*Credit or debit card

Customers not registered for ROS or myAccount

You can pay by

*Cheque or bank draft made payable to the Collector General and submitted to Collection General, PO Box 354, Limerick. Please include the beneficiary's Name, PPSN, CAT Tax head and Tax period covered by the payment when submitting a cheque or bank draft.

*Credit card by calling 01 7383665. Please have the beneficiary's Name, PPSN, CAT Tax head and Tax Period covered by the payment when you call