

Capital Acquisitions Tax Consolidation Act 2003

Section 8: Disponer in certain connected dispositions – Connected gifts

This document should be read in conjunction with section 8 of the Capital Acquisitions Tax Consolidation Act (CATCA) 2003.

Document created September 2025.



1 Connected gifts

Under section 8 CATCA 2003, gifts are deemed to come from the original disponer when they are gifted on within 3 years before or after the original gift.

However, in cases where, for example, a gift (the first gift) is taken by a married child of the disponer and consists of a house or a site for a house and that child, in raising a mortgage on that property, finds that the lending institution as a requirement for the mortgage demands that the property is placed in the joint names of the spouses (the second gift), then, provided adequate evidence is given that the transfer into the joint names is at the insistence of the lender and that the first gift was not made to enable or facilitate the making of the second gift, section 8(1) will not apply.

Section 8(2) covers this situation and will also apply in all other cases where it can be shown to Revenue's satisfaction that such gifts are not so connected.