

Capital Acquisitions Tax Consolidation Act 2003

Section 51: Payment of tax and interest on tax

This document should be read in conjunction with section 51 of the Capital Acquisitions Tax Consolidation Act (CATCA) 2003.

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1 Introduction

Section 51 CATCA 2003 contains provisions relating to the payment of tax and the charging of interest on overdue tax.

This manual provides guidance on the imposition of interest where a clawback of a relief or exemption from Capital Acquisitions Tax (CAT) arises.

2 Interest on clawback of reliefs and exemptions

Certain CAT reliefs and exemptions can be wholly or partly clawed back if an event occurs within a specified period following the gift or inheritance. Under section 51(3) CATCA 2003, interest will only be charged on the additional tax from the date the relief or the exemption ceases to apply and not from the valuation date. Where a clawback results from a sale of the property, the date of sale is the date the relief or exemption ceases to apply.