

Capital Acquisitions Tax

Collection and Enforcement Guidelines

This document was reviewed in June 2023



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1. Introduction

- 1.1. Capital Acquisitions Tax (CAT) is a tax charged on the taxable value of a gift or inheritance. The taxable value is calculated by deducting certain reliefs and other deductions from the value of the property, at the valuation date, as well as any consideration paid by the beneficiary.
- 1.2. Once the taxable value of the gift or inheritance has been determined, the amount of tax payable depends on whether the appropriate tax-free threshold has been exceeded. If the relevant threshold is exceeded, the rate of tax applied is 33%. This rate was introduced on 6 December 2012.
- 1.3. The Finance Act 2010 introduced self-assessment rules for CAT and a new fixed Pay & File date of 31 October for all valuation dates falling in the 12- month period commencing 1st September and ending on 31st August. An individual (beneficiary) is required to file an IT38 CAT Return Form where the total value of all gifts and or inheritances received on or after the 5th December 1991 is in excess of 80% of the relevant tax-free group threshold. Such gifts and inheritances with a valuation date in the 12 months period ending on previous 31 August must be returned by 31 October.

1.4. CAT Thresholds

Historic thresholds are displayed in the following table:

Tax-free thresholds			
	Group A	Group B	Group C
On or after 9 October 2019	€335,000	€32,500	€16,250
10 October 2018 - 08 October 2019	€320,000	€32,500	€16,250
12 October 2016 - 09 October 2018	€310,000	€32,500	€16,250
14 October 2015 - 11 October 2016	€280,000	€30,150	€15,075
06 December 2012 - 13 October 2015	€225,000	€30,150	€15,075
07 December 2011 - 05 December 2012	€250,000	€33,500	€16,750

You do not have to pay tax on a gift or inheritance if its value is below a particular group threshold. The threshold you use depends on your relationship to the person who gave you the gift or inheritance. You must pay tax on any remaining value above that threshold.

There are three group thresholds that apply from November 2011:

Group A

A son or daughter of the person giving the gift or inheritance (the disponent).
A parent who receives an absolute interest in an inheritance.

Group B

A parent who receives a gift or limited interest, brother, sister, niece, nephew, grandparent, grandchild, lineal ancestor or a lineal descendant of the disponent.

Group C

Everyone else.

1.5. Due Dates for Pay and File of CAT Liability

Section 46 of the CAT Consolidation Act covers the due dates for payment of any CAT liability that arises.

Payment of CAT – Prior to 14th June 2010

Prior to 14/06/2010, Gift Tax was payable four months after the “Valuation Date” which is normally the date of the gift.

Prior to 14/06/2010, Inheritance Tax was payable four months after the “Valuation Date”, which was normally the date the inherited property was or could be retained for the use of the beneficiary.

Payment of CAT – From 14th June 2010

The **Finance Act 2010** amended the pay and file rules in relation to CAT and is now in line with Income tax self-assessment principles.

For the year of assessment 2011, the pay and file date was 30th September 2011.

The **Finance Act 2012** amended the pay and file date for CAT to 31st October. All gifts and inheritances with a valuation date in the 12-month period ending on the previous 31st August should be included in the return IT 38 Form to be filed on the same 31st October in each year. The tax due in respect of a benefit taken with a **valuation date** in the period from:

01 January to 31 August in any year is paid by 31 October in that year and a return, if required, is delivered on or **before the same 31 October**

01 September to 31 December in any year is paid by 31 October in the following year and a return is delivered on or before the same 31 October.

2. Collection Issues (Phased Payment Arrangements and Voluntary Judgment Mortgage)

The vast majority of taxpayers discharge their capital acquisitions tax liability by direct payment when they submit their self-assessed taxes return. In the small number of cases where this does not occur, there are other payment options available. These are:

- ❖ Statutory instalments
- ❖ Non-statutory instalments
- ❖ Registration of the debt as a voluntary judgment mortgage

2.1 Payment by Statutory Instalments – Section 54 CATCA 2003

Section 54 CATCA 2003 as amended by FA 2010 provides for the payment of tax by means of a maximum of 60 equal monthly instalments where a beneficiary takes an absolute interest in

- immovable property
- agricultural property consisting of land, buildings and farm machinery
- relevant business property **or**

a limited interest taken in any property.

Taxpayers may opt for this method of payment when completing their self-assessment tax return. Where the option to pay by up to 60 monthly instalments is exercised, the first instalment is due and payable on 31st October immediately following the valuation date and interest (calculated in accordance with section 51) must be paid with each instalment.

Where the inheritance or gift is comprised of both personalty (cash, stocks and shares, bank accounts etc.) and real property (lands, buildings), then any tax on the former must be paid immediately, (except in the case of a limited interest) and the option of paying by statutory instalments may be availed of to discharge the liability on the latter.

Where a person takes a limited interest in property and dies before the 5- year statutory instalment period has expired, any instalments not due are written off and tax paid may be recoverable as an overpayment under section 57. **This applies whether or not Phased Payment (Instalment) Arrangements were entered into.**

Where the instalment option is availed of, interest on the outstanding tax accrues under section 51

2.2 Payment by Non-Statutory Instalments

This method of payment is granted on a concessionary basis in exceptional circumstances where the tax liability cannot be paid without causing excessive hardship.

In arriving at a decision to allow non-statutory instalments, a case is looked at on its own merits taking the following criteria into account:

- the nature of the gift or inheritance- where, for example, a sizeable part of the benefit comprises liquid assets, then a Phased Payment Arrangement is not normally approved
- the financial circumstances of the beneficiary.

The conditions applying to non-statutory instalments normally are that;

- interest continues to accrue on the unpaid tax

- payments are applied against tax in the first instance, then interest
- payments must be made on the agreed due date
- the arrangement is entered into on a without prejudice basis.

2.3 Registration of the debt as a Voluntary Judgment Mortgage

Payment of the tax may be postponed in exceptional circumstances, on a concessional basis. This may be allowed where payment of the tax would cause excessive hardship for a beneficiary such as, a beneficiary having to sell their home to pay the tax and where payment of instalments would not be a practical alternative. The agreement to postpone payment is subject to an agreement by the parties concerned to the registration of the debt as a Voluntary Judgment Mortgage on the property.

Interest will continue to accrue on the registered amount.

3. Interest on Late Payments

- 3.1 CAT is due and payable on the valuation date. Interest on Late Payment is charged from 1st November for payments due to be made for the period 1st January to 31st August of the same year. For the period 1st September to 31st December interest is charged from 1st November of the following year.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.3 Daily Interest Rates for CAT

As stated in 3.1 above, CAT becomes due on the valuation date and interest will not be charged if payment is made within any of the periods following the valuation date as set out in Section 51 of the CAT Act. Where payment is not made within the specified period, simple interest is payable, without deduction of Income Tax, for the period from the valuation date to the date of payment.

Standard Interest Rates:

The daily interest rates applicable are as follows:

Valuation Period	Daily Interest Rate
1 st March 1976 to 31 st July 1978	0.0492%
1 st August 1978 to 31 st March 1998	0.0410%
1 st April 1998 to 31 st March 2005	0.0322%

1 st April 2005 to 30 th June 2009	0.0273%
1 st July 2009 to Date of Payment	0.0219%

Payments on account can be made at any time and interest will not be charged after the date of any such payment.

Agricultural and/or Relevant Business Property Interest Rates – Phased Payment Arrangement Cases

Separate interest rates apply where Phased Payment Arrangements are entered into in relation to Agricultural and or Business Property (Section 55 of the CATCA 2003). The rates that apply are as follows:

Valuation Period	Daily Interest Rate
From 8 th February 1995 to 31 st March 1998	0.0307%
From 1 st April 1998 to 31 st March 2005	0.0241%
From 1 st April 2005 to 30 th June 2009	0.0204%
From 1 st July 2009 to date of payment	0.0164%

As part of the self-assessment obligations, a taxpayer must calculate any interest due on the outstanding CAT liability and must include payment of the tax and interest due when submitting the Form IT38.

3.4 For periods prior to 14 June 2010:

Interest is due from the valuation date. However, if the beneficiary submits his self-assessment return on time and pays the tax on time, then interest is not charged if the return and tax is paid within 4 months of the valuation date.

3.5 For periods from 14 June 2010:

Interest is due from the return filing date. Where the interest rate is other than the standard interest rate (i.e. Phased Payment Arrangements in respect of agricultural and or business property), the summary includes the rate of interest for the case and is input by the Division.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 1 – Request for Payment Template

XXXXXXXXXXXX

XXXXXXXXXXXX

XXXXXXXXXXXX

Date:

Customer No: xxxxxxxx

Request for Payment

Dear Sir/Madam,

My records show that you have an amount of **€0.00** tax due as shown on the next page.

If you have recently made full payment, thank you.

Without further notice, we can use enforcement measures to collect the debt. You will be liable to payment of enforcement costs in addition to payment of the tax.

Please note that interest accrues on unpaid tax.

Yours sincerely,

CAT Unit, Collector – General's

065-90xxxxx

Tax Due

Reg No	Description	Period	Due Date	Charge	Balance Due €
	CAT				
TOTAL :					

Appendix 2 - Final Demand Template

Date:

Registration Number(s):

Recipient name:

Recipient Address

Final Demand
Re: Capital Acquisitions Tax

Dear Sir/Madam,

I hereby request payment of €XX in respect of Gift/Inheritance tax liability. A schedule detailing the amount due is attached. Interest on the amounts due has been accruing from the due dates shown, at the appropriate rate.

Failing payment within 7 days the amount in question may:

- be the subject of Court proceedings for recovery of the debt due
[Section 960I of the Taxes Consolidation Act 1997 refers]
- be referred to the Sheriff or County Registrar with a view, where necessary, to the seizure of goods to the value of the debt due and any fees and expenses due to the Sheriff/County Registrar
[Section 960L of the Taxes Consolidation Act 1997 refers]
- be the subject of a direction, as specified in a notice of attachment, to a third party who owes you money, to pay to Revenue rather than direct to you an amount equivalent to the amount due by you to Revenue
[Section 1002 of the Taxes Consolidation Act 1997 refers].

Any such action will be taken without further warning.

The amount of interest due up to the date of the Court hearing, or referral to the Sheriff, or notice of attachment as appropriate, will be specified and that interest will be collected as if it were tax. Future instances of late payment will also attract interest that will have to be paid by you.

Any further action taken to collect the debt now due may involve significant costs including professional fees. These costs will have to be paid by you so it is in your interest to deal with this matter now without delay.

Yours faithfully,

Name of CG Caseworker

Direct Line:

Fax:

e-mail

Schedule of Outstanding Taxes

Name of Recipient

Please note that interest has been accruing at the appropriate rate from the due dates on the schedule

Date:

Reg No	Tax	Period	Due Date	Charge	Amount
	CAT	01/09/yyyy - 31/08/yyyy	31/10/yyyy		

PAYMENT METHODS

Revenue On-Line Service (ROS)

ROS customers can make Gift or Inheritance Tax payments on-line for either themselves or a beneficiary. To access ROS (or to register for ROS), click on the ROS link on the Revenue home page at www.revenue.ie

MyAccount

MyAccount customers can make Gift or Inheritance Tax payments on-line for either themselves or a beneficiary by clicking on the MyAccount link on the Revenue home page. You can register for MyAccount on the "Register for MyAccount" link on www.revenue.ie

On the ROS or MyAccount payment screen, click 'Capital Acquisitions Tax' and proceed through the step-by-step guide.

Payment can be made online using:

- debit card or credit card,
- 'Single Debit Instruction' which is a once off debit using a bank account capable of accepting a direct debit.

Appendix 3 - How to pay your Capital Acquisitions Tax (CAT) online

Capital Acquisitions Tax Online Payment Options

This document explains the payment options available for IT38 payments.

Section 1 relates to payment options available when logged into ROS with a TAIN certificate (using your Tax Advisory Identity Number or Transaction Advisory Identification Number).

Section 2 relates to payment options available when using a ROS “business” certificate, e.g. a partnership or company or individual certificate.

Section 3 relates to payment options when not using a ROS account or business certificate.

Section 1 - TAIN payment options

Capital Acquisitions Tax (CAT) IT38s may be filed by TAINs in three ways:

1. Complete IT38 form using the ROS Offline application and upload the resulting file on the Client Services screen
2. Complete the IT38 form online on the Client Services screen
3. Complete IT38 form using the ROS Offline application and upload the resulting file on the Agent Services screen

The payment options available depend on which filing option is chosen and whether the payment request is submitted at the time of filing.

Related screenshots are available in [here](#)

TAIN Linking in Advance

The full range of payment options are only available for options 1 and 2 above. To use options 1 and 2 above, it is necessary for the TAIN to have an active Agent or Advisory Link to the beneficiary for CAT. An Agent/Advisory Link can be set up by following these instructions

<https://www.revenue.ie/en/online-services/support/documents/ros-help/how-to-eregister-for-cat-agent.pdf> . When an Agent/Advisory Link request is submitted, it takes two to three working days for the link to fully activate.

Once the link is active, the TAIN will have access to file IT38 returns online or by file upload on a Client Services screen for that client. Access to add a ROS Debit Instruction (RDI) for CAT will also be available.

For option 3 above, no Agent/Advisory Link is required but payment options are reduced.

Payment Using A ROS Debit Instruction

A ROS Debit Instruction allows the TAIN to input the client's own bank account details to make them available for selection, when a payment request is being submitted.

The option to input a payment date up to the payment due date is available when paying by RDI. This means that an IT38 may be filed before the filing deadline and the payment dated for any date up to the filing deadline.

To avail of the full benefits of RDI, TAINs must ensure that the following are in place:

- TAIN has an Active link to the client (see above)
- TAIN has set up a ROS Debit instruction for CAT using the Manage Bank Accounts option in ROS
- TAIN uses either option 1 or option 2 above when filing the IT38
- Payment request is submitted at the time of filing the IT38

RDI is not available to TAINs as a payment option if returns are uploaded on the Agent Services screen. It is also not available under the Submit A Payment option if payment is being made as a separate transaction to filing the IT38.

Payment by Card

The card payment option is available at the time of filing the return for all filing options. It is also available if a payment request is submitted separately to filing the return. Card payments are made on the day the transaction is submitted. Cards may be subject to banking daily limits and other banking security limitations.

Debit and credit card payments can be made by calling the Revenue Helpline at 01-7383665

Payment Using A Single Debit Authority

A Single Debit Authority (SDA) allows the TAIN to make an online payment from a specified bank account. The bank details are not saved in ROS and the payment date must be the same day. This option is available only when submitting a payment separately to the return.

Payment by EFT or Cheque

These transactions are external to ROS and are not considered to be online payments.

Section 2 – Solicitor Payment Options

Solicitors may file IT38s for client beneficiaries using a business ROS certificate, either online or by file upload.

A solicitor may choose to set up a ROS Debit Instruction using the practice client bank account details. When the payment screen is presented at the time of filing, the option to pay by RDI from this account will be available. When paying by RDI, any payment date up to the payment due date may be input on the payment screen.

Other payment options available are similar to those described above for TAINs.

Section 3 – Customers not registered for ROS

Customers not registered for ROS can make a payment through [myAccount](#)

They can also pay by debit card or by Electronic Funds Transfer (EFT).

If you are a non-resident and do not have a SEPA reachable bank account, you can pay by Electronic Funds Transfer (EFT).

You should make EFT payments to:

Office of the Revenue Commissioners – UTD EFT – Public Bank Account

Danske Bank

International House

3 Harbourmaster Place

IFSC, Dublin 1

IBAN: IE37DABA95159920003514

BIC: DABAIE2D

When paying by EFT:

The Customer must include their name and Registration number in the bank's narrative box in order to ensure correct and prompt allocation of funds to their customer record.

As soon as you make the payment, e-mail moneytrans@revenue.ie with the following details:

- customer name
- Personal Public Service Number (PPSN)
- amount of payment
- whether payment is for Gift or Inheritance Tax
- the period covered by the payment.

Return Filing Options for TAINs

Client Services page – an active Agent/Advisory link is required.

The screenshot shows a web interface with a dark teal navigation bar at the top containing the following menu items: TAIN SERVICES, CLIENT SERVICES (highlighted with a red border), CLIENT REVENUE RECORD, CLIENT PROFILE, and WORK IN PROGRESS. Below the navigation bar is a light gray sidebar. The main content area features a teal header for 'File a Return'. Underneath, there are two sections: 'Complete a Form Online' and 'Upload Form(s) Completed Offline'. The 'Complete a Form Online' section includes a sub-header, a descriptive sentence, and two dropdown menus (one with 'CAT' and one with 'IT38 Return') followed by a blue 'File Return' button with a right-pointing arrow. The 'Upload Form(s) Completed Offline' section includes a sub-header, a descriptive sentence, and a dropdown menu with 'IT38 Return' followed by a blue 'Upload Return' button with a right-pointing arrow.

Figure 1: Screenshot showing Client Services

Cain agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

Find Clients

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services.

Client Search

Search by registration number:

Tax Registrations Reporting Obligations

Select a tax type... ▾

Enter registration no.

Search by name:

Enter surname

Your Client List

You can access and export your full list of clients here.

Or you can display all new clients from a certain date.

Enter date

Last 10 Clients Accessed

- ROS PROJECT - 9980980M
- RÓS PRÓJÉCT LTD - 9980979E
- CRS LIVE AREA 7 - 7654322I

Manage Tax Registrations

Manage Client Registrations

Please use this option to update, add or cancel Agent/Client links and tax registrations if your client had/has an existing tax number, incl. PAYE.

Tax Registrations Reporting Obligations

Select a tax type... ▾

Register New Revenue Customer

You can now register new individuals, companies, partnerships and trusts with Revenue.

You can also register new reporting entities.

You can now register a company for the VATOSS Import Scheme

Properties

Find Properties

You can file and/or pay the Local Property Tax for the properties you manage. Click on View Property List to see the properties you can access.

Upload Form(s) Completed Offline

Select the type of return from the drop-down list to upload a return completed offline. You can upload a P35L file and any of the Financial or Withholding taxes through Client Services.

Figure 2: Screenshot showing Agent/Advisor services

Filing an IT38 by File Upload

The following is an example of uploading an IT38 return which was completed using the ROS Offline application.

- An active Agent or Advisory Link to the beneficiary for CAT must be in place at the time of filing.
 - An RDI for CAT must also be in place at the time of filing.
 - The upload must be carried out on the beneficiary’s Client Services page
- Select the beneficiary from the Client List

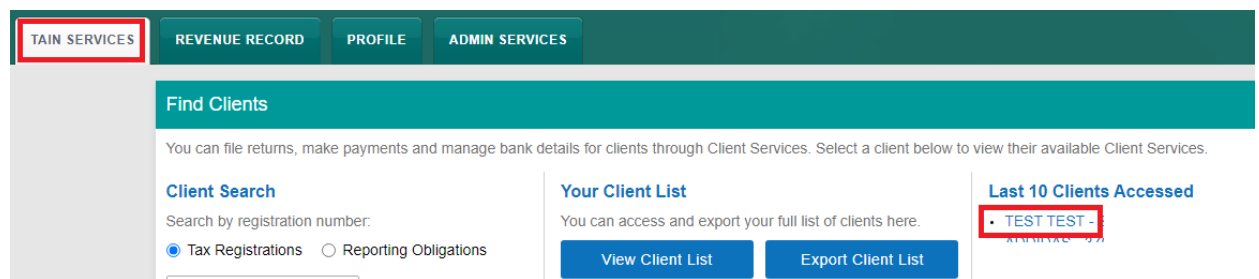


Figure 3: Screenshot showing Client List

- On the Client Services page for the beneficiary, select IT38 Return under Upload Form(s) Completed Offline. Click “Upload Return”

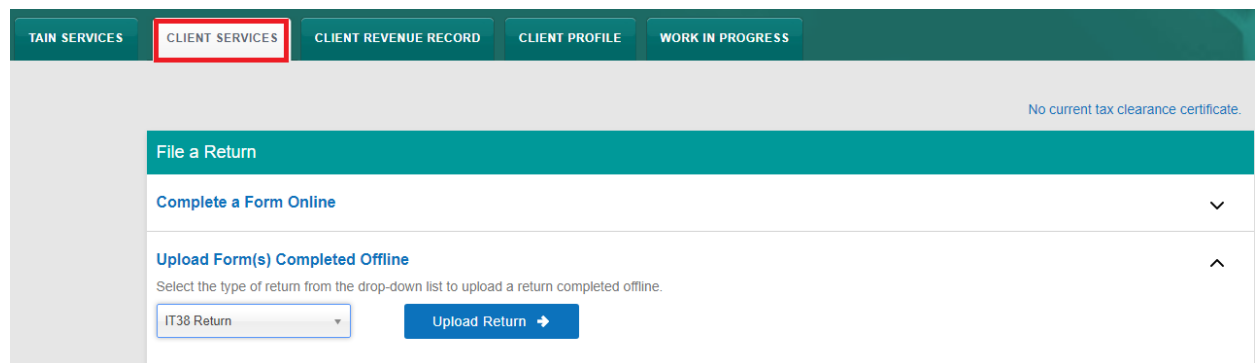


Figure 4: Screenshot showing Upload Return option on Client Services tab

- Click “Add File(s)” and select the saved IT38 form for that beneficiary on your computer
- Enter your password and click “Upload File(s)”

Revenue
Clár agus Contáil na hÉireann
Irish Tax and Customs

TAIN SERVICES | **CLIENT SERVICES** | CLIENT REVENUE RECORD | CLIENT PROFILE | WORK IN PROGRESS

ROS Upload

If you wish to use this facility, IT38 Returns must be completed using either the ROS Offline Application or compatible third-party software. The ROS Offline Application can be downloaded by clicking [here](#)

To make a payment using a ROS Debit Instruction (RDI), you must

- Have an agent link in place to the client for Capital Acquisitions Tax, and
- Have an RDI in place for the client for Capital Acquisitions Tax, and
- Upload the return on the Client Services page

test form 2021213.xml

Add File(s)
Remove All

To upload your IT38 file(s), click on the "Add File(s)" button on the left and select the file(s) you want to send to Revenue.
To remove all files from the list click the "Remove All" button.
Please be aware that the ROS Offline Application saves generated files to C:\ROS\IT38 by default. You may need to navigate to this location when you open the file chooser.

You are using certificate: 87768G

Enter your password: *

Cancel

10%

* Denotes a required field.

Figure 5: Screenshot showing Add File(s)

- On the payment screen, select ROS Debit Instruction as the payment method. Enter a valid date up to the payment due date – if that has passed, payment date is “today”.
- Click “Next”

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Irish Tax and Customs

TAIN SERVICES | **CLIENT SERVICES** | CLIENT REVENUE RECORD | WORK IN PROGRESS

Payment Screen

TEST TEST -

Payment Details

Tax Type: IT38
Return Type: IT38 Return
Period: 01-Sep-20 - 31-Aug-21

Payment Method

ROS Debit Instruction
 Card Payment

Bank Account Name: TEST
BIC: IPBS
IBAN: IE47IP

Card Type:

Payment Amount

Gift Payment: € 0.00
Inheritance Payment: € 29019.90
Total Payment Amount: € 29019.9

Please enter the Payment Date (DD/MM/YYYY): 17/11/2021

File return only

File return only

Please indicate if you wish to file the return only (no Payment)
Note: Failure to pay tax by the due date is an offence that may lead to enforcement proceedings and additional costs (including interest charges).

Figure 6: Screenshot showing Payment option

- Review the payment details and if correct, click “OK” on far bottom right of the screen.

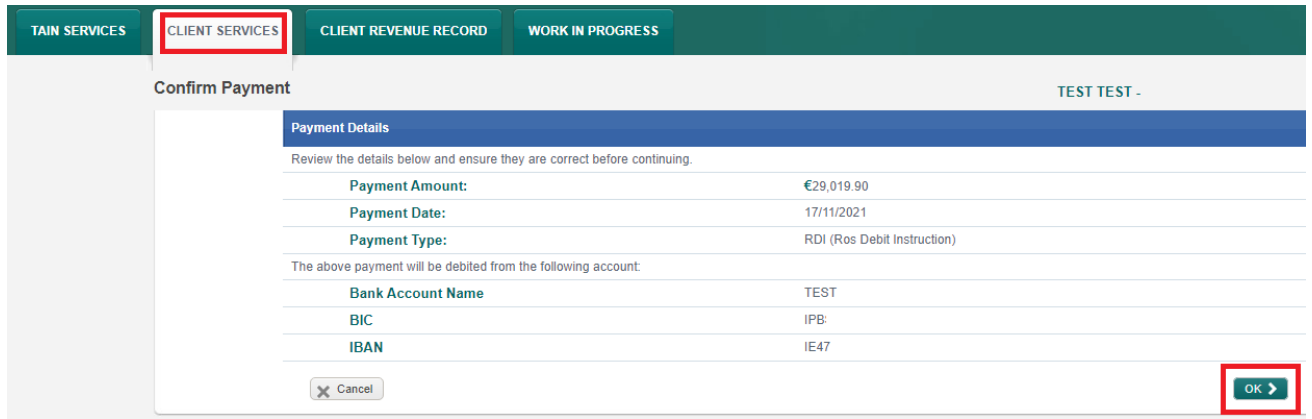


Figure 7: Screenshot showing 'Confirm Payment' information

➤ Sign and Submit

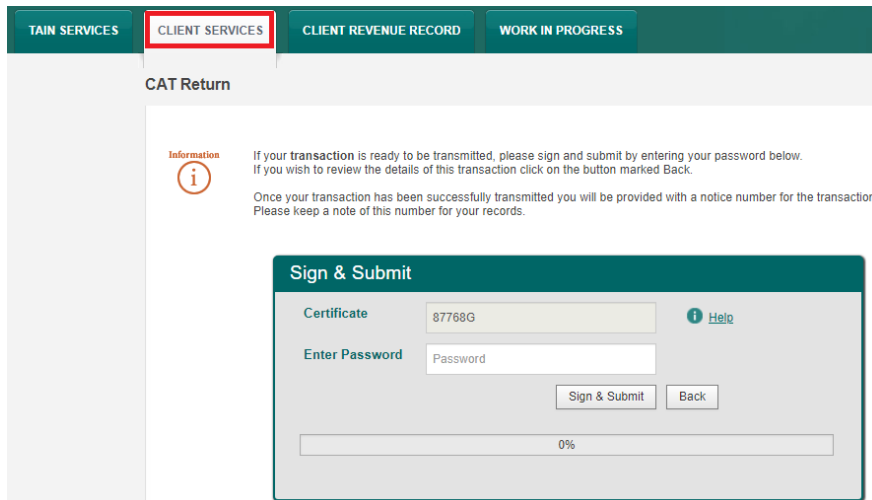
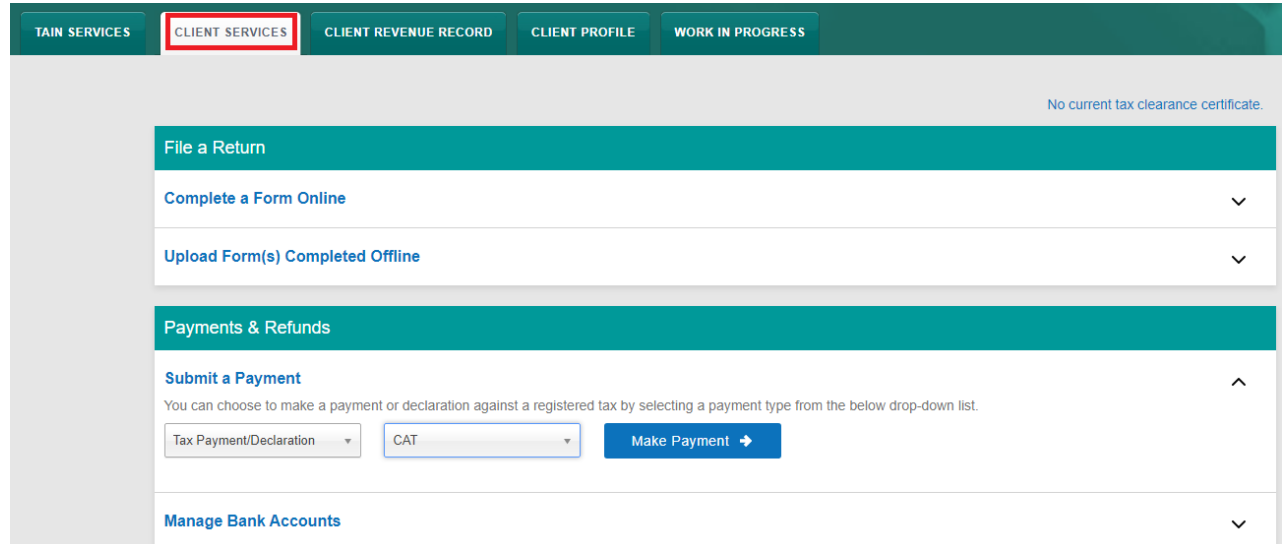


Figure 8: Screenshot showing Sign & Submit screen

Submitting a Payment Only

Go to the client services page for any client with a CAT registration. Under the Submit A Payment option, select “Tax Payment/Declaration”, then “CAT” and click “Make Payment”



The screenshot shows a web interface with a dark green header containing navigation tabs: 'TAIN SERVICES', 'CLIENT SERVICES' (highlighted with a red box), 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. Below the header, a light gray area contains a message: 'No current tax clearance certificate.' The main content area is divided into sections. The first section is 'File a Return' with two options: 'Complete a Form Online' and 'Upload Form(s) Completed Offline', both with downward arrows. The second section is 'Payments & Refunds' with a 'Submit a Payment' option and an upward arrow. Below this, a text prompt reads: 'You can choose to make a payment or declaration against a registered tax by selecting a payment type from the below drop-down list.' There are two dropdown menus: the first is set to 'Tax Payment/Declaration' and the second is set to 'CAT'. A blue 'Make Payment' button with a right-pointing arrow is to the right of the second dropdown. Below the 'Submit a Payment' section is a 'Manage Bank Accounts' option with a downward arrow.

Figure 9: Screenshot showing 'Submit a Payment' option

Enter the period details, the Beneficiary details and the payment details. Click “Add Payment”

Capital Acquisitions Tax

Payment Year
Please select a year

Payment Period

Beneficiary PPSN
Please enter beneficiary PPSN

CAT Inheritance
Please enter an amount for
CAT Inheritance


CAT Gift
Please enter an amount for
Gift Inheritance

Add Payment →

You will have a chance to review your
payment before it is paid

Figure 10: Screenshot showing payment details

Confirm that the payment amount and period are correct and click “Next”


Revenue 
Cion agus Custaíochas na hÉireann
Toll Tax and Customs

Payments

[← Back to My Services](#)

Select a Tax to pay

▶ Capital Acquisitions Tax
[What is Capital Acquisitions Tax](#)

2021	€500.00	Remove 
------	---------	--

▶ Relevant Tax Share Option
[What is Relevant Tax Share Option](#)

Ancillary State Support Scheme (Fair Deal)
▶ [What is Ancillary State Support Scheme \(Fair Deal\)](#)


↓ [Show more taxes\(15\)](#)

Total I wish to pay:
€500.00

[Next](#) →

Figure 11: Screenshot showing Payment details

Select the payment method and enter the details, click “Next”:

Revenue 
Case and Customs in Ireland
Irish Tax and Customs

Payments

[← Back to My Services](#)

How would you like to pay?

Total Payment Amount €500.00

Payment date will default to today's date for card payments and payments made using your bank account.

By Credit card

By Debit card

Using my bank account

BIC

IBAN

Please debit my account with the single amount specified.

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instructions from The Revenue Commissioners

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

[▶ How do I pay using my bank account?](#)

If you wish to receive a confirmation email please enter your email address below

[← Back](#)

Figure 12: Screenshot showing Payments options

Check the payment summary and click “Next” if correct:

Payments

Summary of Payments

Payment date will default to today's date for card payments and payments made using your bank account.

Tax Type	Period	Amount
Capital Acquisitions Tax	01/09/2020 - 31/08/2021	€500.00

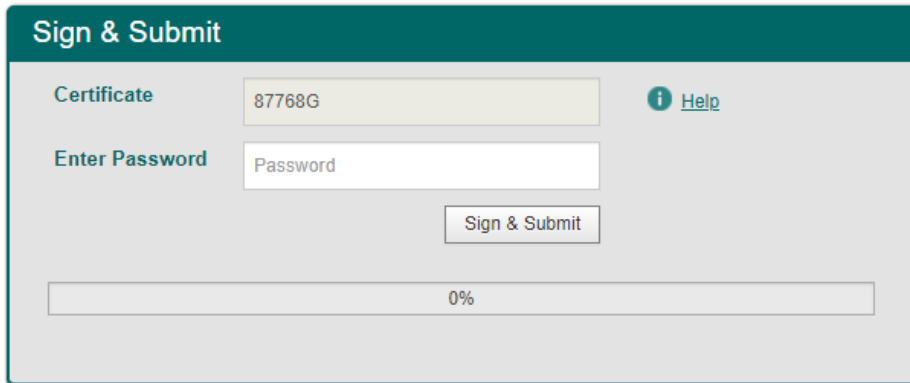
Please click Next in order to complete your payment.

[← Back](#)

[Next →](#)

Figure 13: Summary of Payment screen

Sign and Submit:



The 'Sign & Submit' screen features a dark teal header with the title 'Sign & Submit'. Below the header, there are two input fields: 'Certificate' with the value '87768G' and 'Enter Password' with the value 'Password'. To the right of the 'Certificate' field is a blue 'Help' icon with the text 'Help'. Below the input fields is a 'Sign & Submit' button. At the bottom of the screen, there is a progress bar showing '0%'.

Figure 14: Sign & Submit screen

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]