How to register and/or link to a client for Capital Acquisitions Tax (CAT)

Agents and Solicitors with a TAIN certificate can link to clients for the purposes of filing CAT returns and making CAT payments related to IT38 filing.

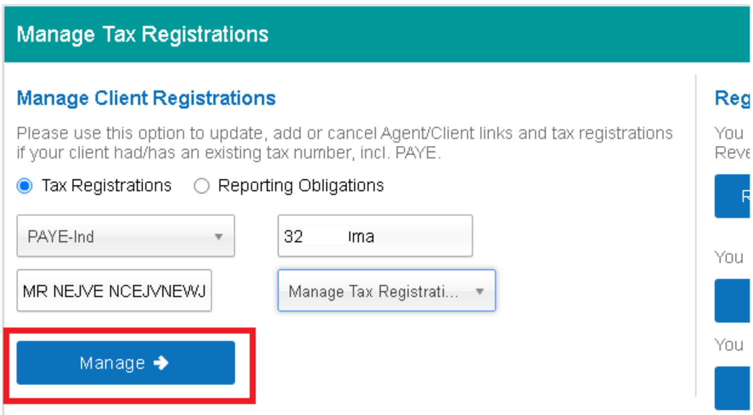
ROS provides the following options where a TAIN link is in place:

- Facility to input IT38 online.
- Facility to amend a previously input IT38 online.
- Facility to input RDI for CAT for the client.
- Facility to pay using RDI at the time of filing the IT38, with the option of selecting a future payment date up to the filing deadline.

How to link to clients for CAT

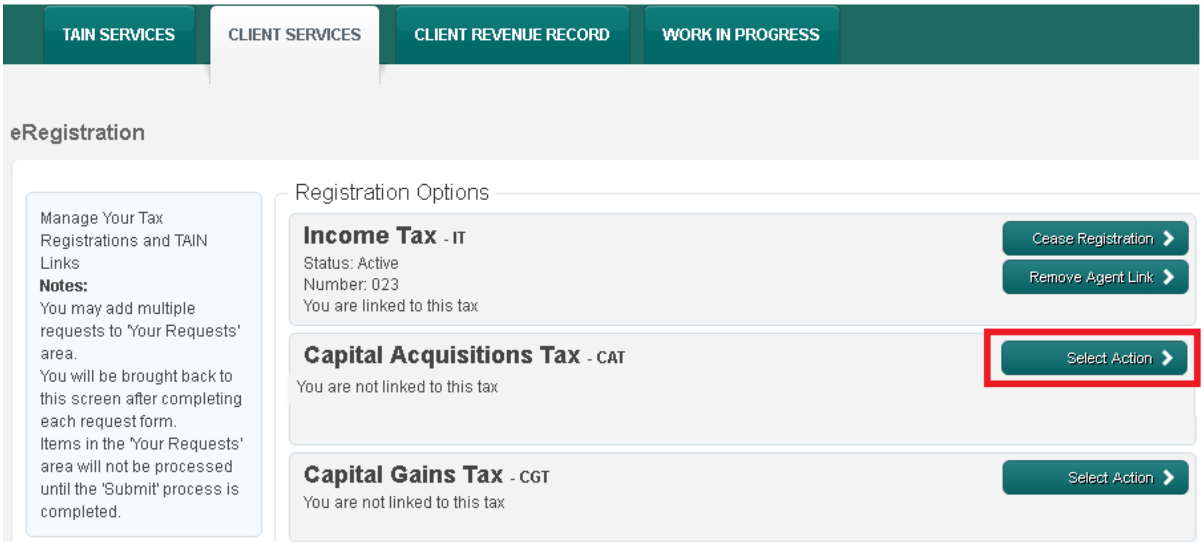
On the “Manage Client Registrations” panel of the TAIN services page:

- Select “Tax Registrations” and then select a tax type from the dropdown menu that the client is already registered for, e.g. PAYE-Ind (PAYE worker) or Income Tax.
- Enter the client’s PPS number or tax reference number.
- Enter the client’s name.
- Select “Manage Tax Registrations” and click “**Manage**”.



As your TAIN is not yet linked to the client for CAT, you must click “**Select Action**” to view the registration options.

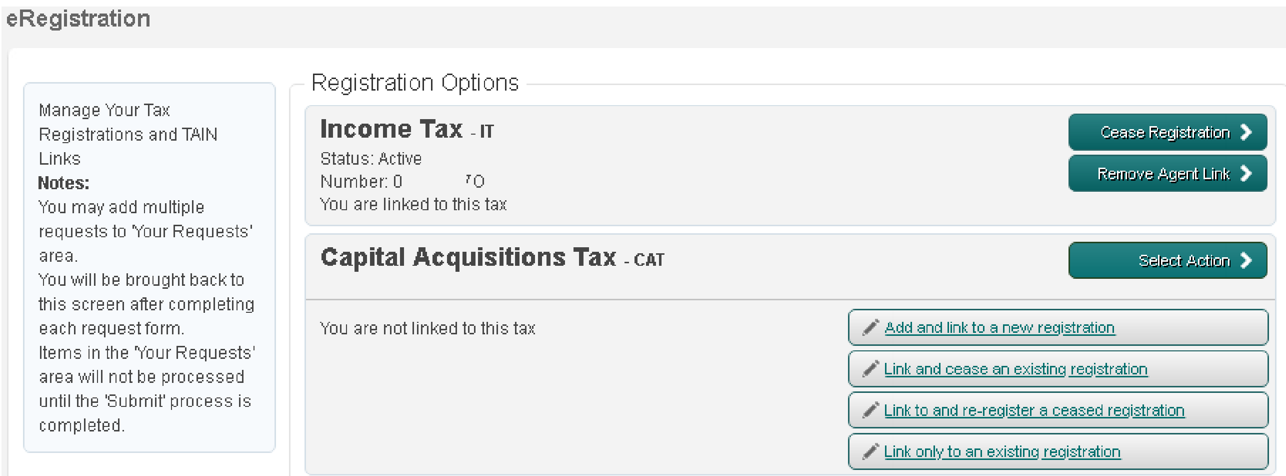
Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs



You will see all possible registration options. You must select the one appropriate to your client. If you are linked to the client for another tax, you can view tax registration status in Client Revenue Record in the Registration Details tab.

The options are:

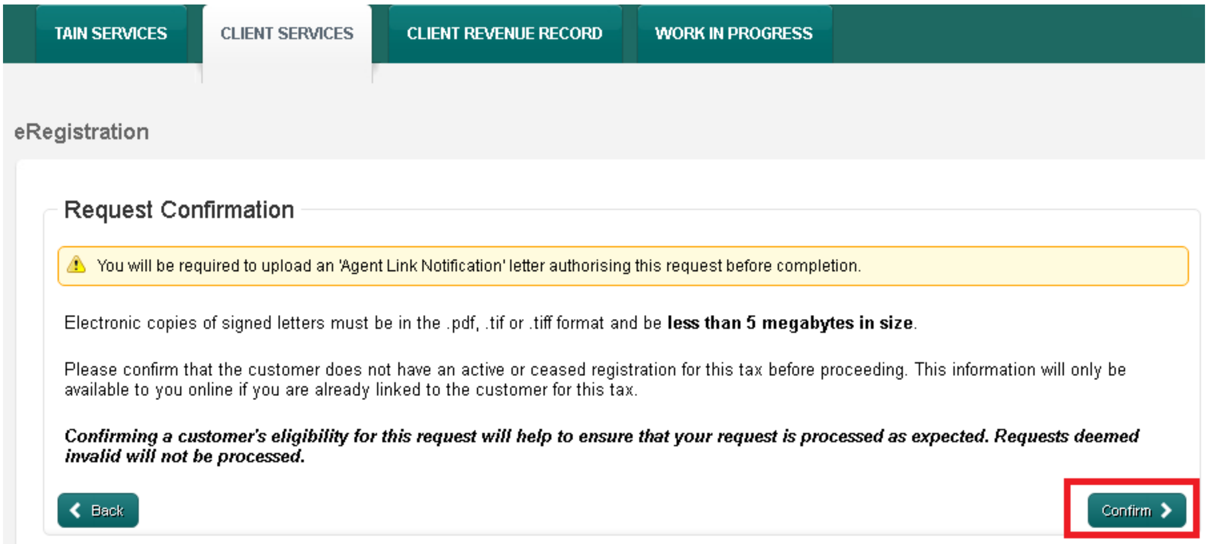
- **Add and link to a new registration** - register client for CAT if they are not already registered and create a TAIN link for CAT.
- **Link and cease an existing registration** - de-register a client for CAT and create a TAIN link for CAT.
- **Link and re-register a ceased registration** - register client for CAT if the registration is not active and create a TAIN link for CAT.
- **Link only to an existing registration** - create a TAIN link for CAT where the client is already registered for CAT.



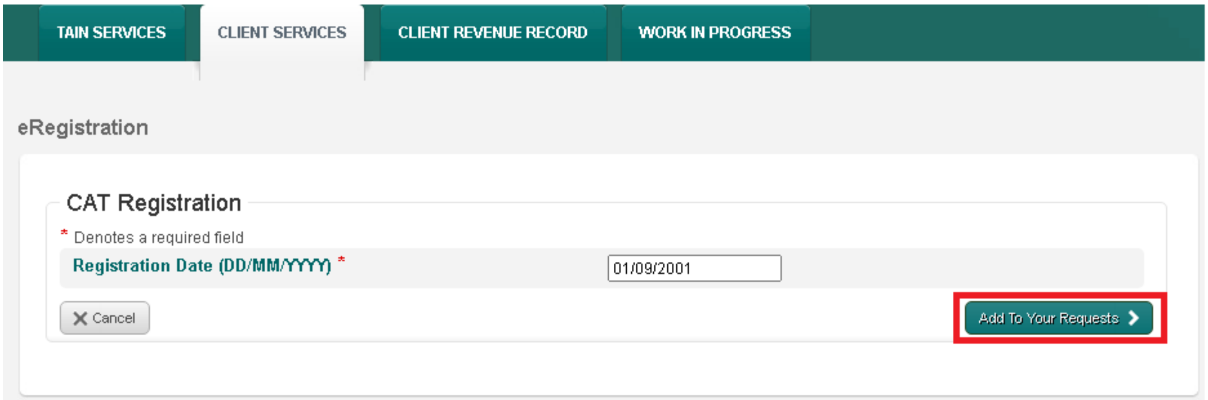
If you select an incorrect option, the result will appear in your Revenue Record with a Fail status. The reason for failure will be indicated.

A template transaction advisory link notification is available on our website. This should be signed by the client and then scanned, for upload as a file attachment in PDF or TIF format.

After selecting the registration/link option, you will see a confirmation screen. Click "**Confirm**".

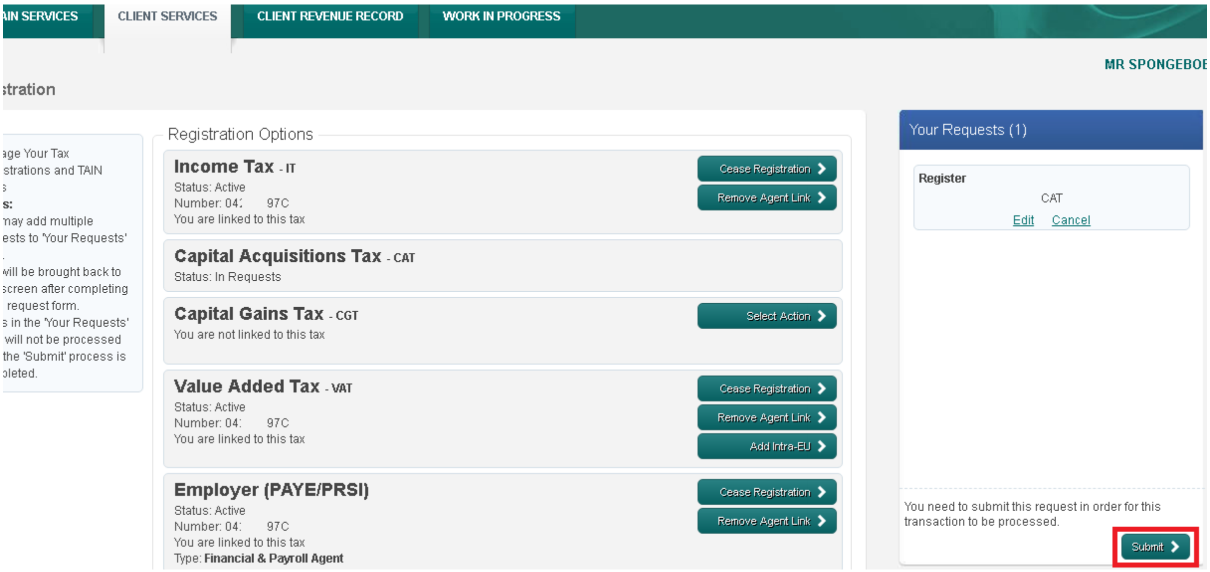


For CAT, the registration date is always 01/09/2001. Click "**Add To Your Requests**".



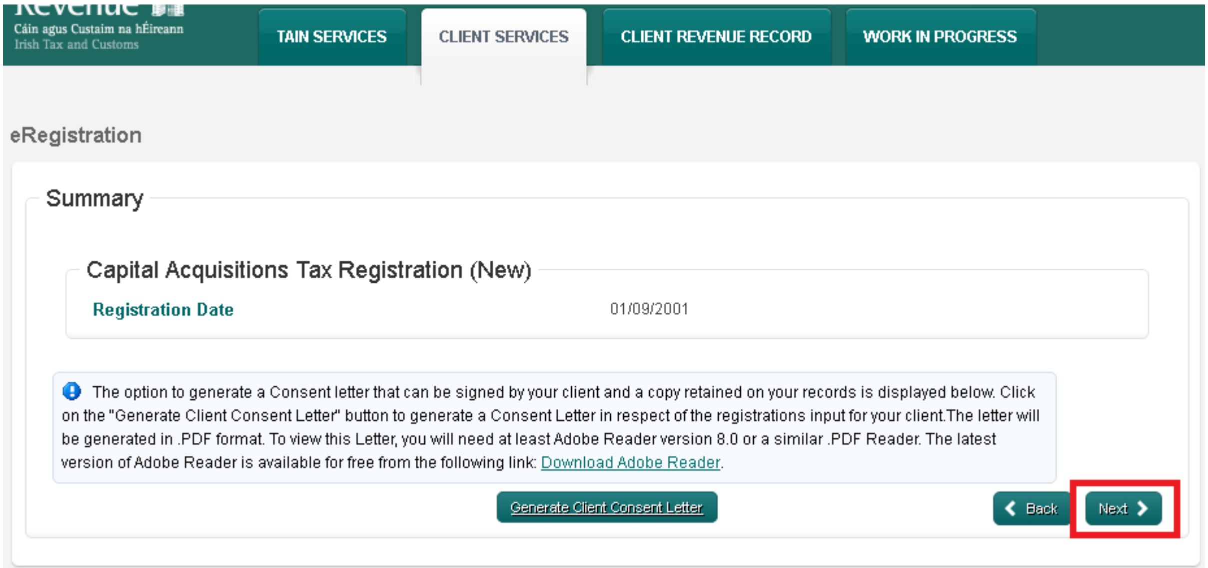
You will see a new item in the "Your Requests" panel. Click "**Submit**".

The item in Your Requests **must be submitted** for Revenue to receive it.



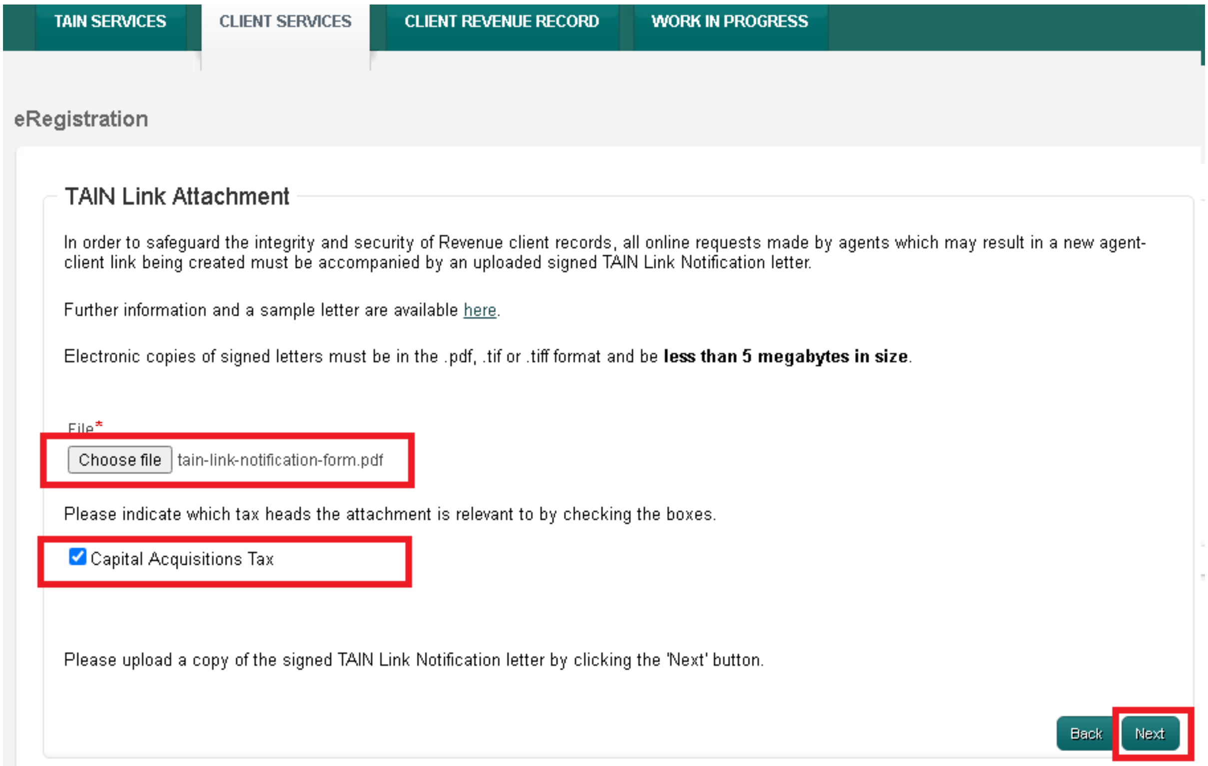
A summary will be displayed. Click “**Next**”.

You may generate a client consent letter from this screen, or you may use the [general transaction advisory link notification]() from our website. This letter should be signed by the client and scanned so that you can upload it as a file attachment in PDF or TIF format.

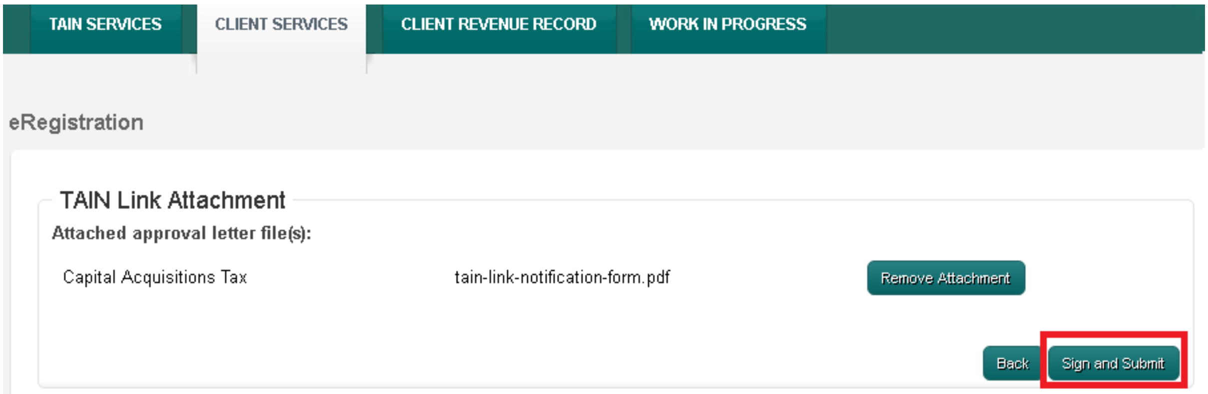


You will see an option to “**Choose file**” or “**Browse**”. Select this and locate the scanned client consent letter on your computer.

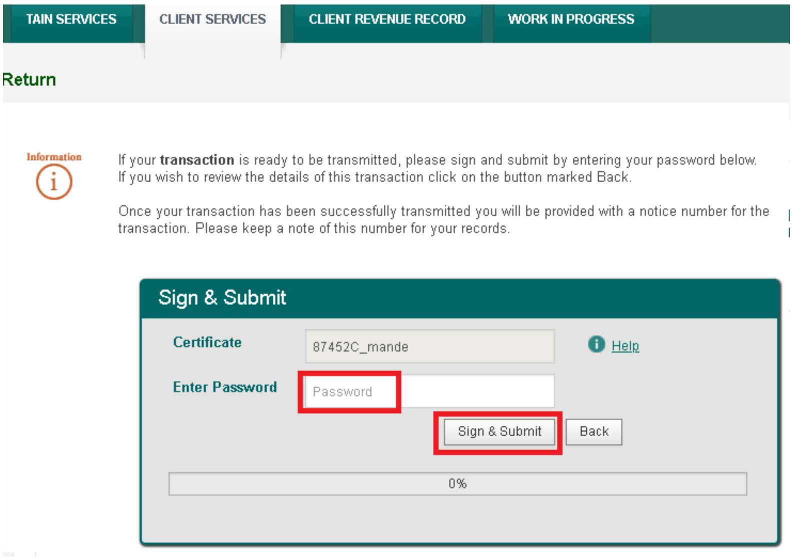
Tick the box to confirm the link for CAT and click “**Next**”.



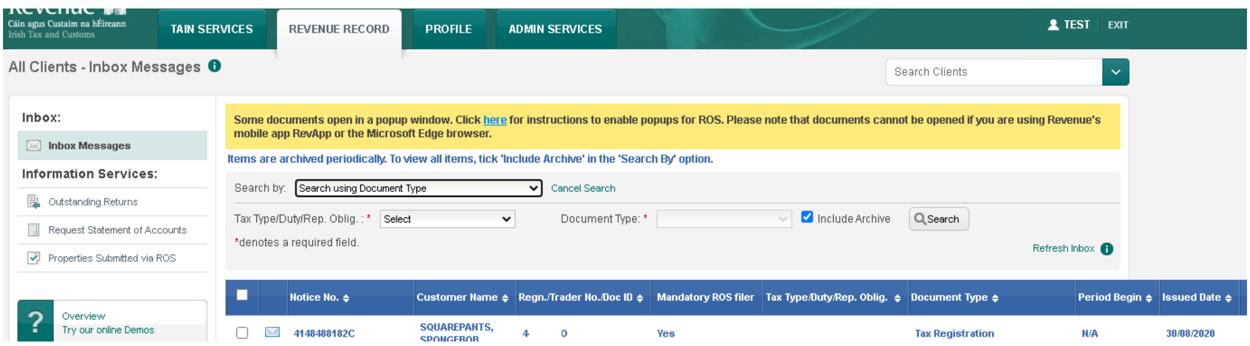
Review the submission and click “**Sign and Submit**” if all is in order.



On the ROS Sign and Submit screen, enter your ROS password and click “**Sign & Submit**” to transmit the request to Revenue.



You will see the result of the request displayed. You will also receive confirmation of the result in your TAIN Revenue Record.



If the result is “Success”, you will have access to CAT services for the client within 3 working days.

If the result is “Fail”, you should confirm the details with your client and submit a new request.