

OHT Guide -

Capital Acquisitions Tax Payment Options



Cheque or Bank Draft

Payment can also be made by cheque or bank draft which should be made payable to the Revenue Commissioners and submitted prior to the pay and file deadline of 31 October.

As this is not an online payment option the ROS extension does not apply.

Electronic Funds Transfer

A capital acquisitions tax payment can be made by Electronic Funds Transfer through a specified Revenue Account. The account details for the EFT are as follows:

Account Name	Office of the Revenue Commissioners
Bank	Danske Bank International
Address	House 3, Harbourmaster Place, IRSC, Dublin 1
Sort Code	95-15-88
Account Number	20003514
IBAN	IE37 DABA 951599 2000 3514
BIC	DABAIE2D

As soon as the payment is made an email must be sent to cateftpayments@revenue.ie with the following details:

- Customer Name & PPS number
- Amount of Payment
- Whether payment is for Gift or Inheritance Tax
- Period covered by payment

The taxpayer or his agent can send this email to Revenue once the EFT has been made to notify Revenue that the payment has been made and thereby record the payment date on Revenue's system.

Credit or Debit Cards

Credit cards such as Visa or MasterCard or Debit cards can be used to make CAT payments subject to the payment meeting any restrictions imposed by the relevant bank on the account.

By ROS: In order to make a payment by credit card, a ROS Payment Authorisation should be completed and signed by the taxpayer (or person making payment, if not the taxpayer).

By Phone: Alternatively, a credit or debit card payment can be made over the phone by calling Revenue on 1890 273747.

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Caveat: These notes are intended as a general guide to CAT Payment Options. OHT has endeavoured to provide an accurate commentary but the notes cannot cover all circumstances. OHT strongly recommends that formal tax advice be obtained before any steps are taken that may have a tax effect.