

O'Hanlon Tax Limited CAT Rates & Thresholds

On/after 06 Dec 2012

Threshold Amount	Nil
Balance	33%

07 Dec 2011 - 05 Dec 2012

Threshold Amount	Nil
Balance	30%

08 April 09 - 06 Dec 2011

Threshold Amount	Nil
Balance	25%

20 Nov 08 - 07 April 09

Threshold Amount	Nil
Balance	22%

01 Dec 99 - 19 Nov 08

Threshold Amount	Nil
Balance	20%

Small Gift Exemption

2003 to Date	€3,000
1999 to 2002	€1,270
1991 to 1998	€635

11 April 94 - 30 Nov 99

Threshold Amount	Nil	
Next €12,697	20%	*
Next €38,092	30%	*
Balance	40%	*

30 Jan 91 - 10 April 94

Threshold Amount	Nil	
Next €12,697	20%	*
Next €50,790	30%	*
Next €63,487	35%	*
Balance	40%	*

26 March 84 - 29 Jan 91

Threshold Amount	Nil	
Next €12,697	20%	
Next €50,790	30%	*
Next €63,487	35%	*
Next €63,487	40%	*
Next €63,487	45%	*
Balance	55%	*

*Gift tax is charged at 75% of rates marked

Year	Class (a)	Class (b)	Class (c)
02 Oct 24 Onwards	€400,000	€40,000	€20,000
09 Oct 19 - 01 Oct 24	€335,000	€32,500	€16,250
10 Oct 18 - 08 Oct 19	€320,000	€32,500	€16,250
12 Oct 16 - 09 Oct 18	€310,000	€32,500	€16,250
14 Oct 15 - 11 Oct 16	€280,000	€30,150	€15,075
06 Dec 12 - 13 Oct 15	€225,000	€30,150	€15,075
07 Dec 11 - 05 Dec 12	€250,000	€33,500	€16,750
08 Dec 10 - 6 Dec 11	€332,084	€33,208	€16,604
01 Jan 10 - 07 Dec 10	€414,799	€41,481	€20,740
08 April 09 - 31 Dec 09	€434,000	€43,400	€21,700
01 Jan 09 - 07 Apr 09	€542,544	€54,254	€27,127
2008	€521,208	€52,121	€26,060
2007	€496,824	€49,682	€24,841
2006	€478,155	€47,815	€23,908
2005	€466,725	€46,673	€23,336
2004	€456,438	€45,644	€22,822
2003	€441,198	€44,120	€22,060
2002	€422,148	€42,215	€21,108
2001	€402,253	€40,225	€20,113
2000	€380,921	€38,092	€19,046
1999	€244,932	€32,658	€16,329
1998	€239,219	€31,896	€15,948
1997	€235,600	€31,413	€15,707
1996	€231,791	€30,905	€15,453
1995	€226,267	€30,169	€15,084
1994	€220,934	€29,458	€14,729
1993	€218,078	€29,077	€14,538
1992	€211,221	€28,163	€14,081
1991	€204,936	€27,325	€13,662
1990	€198,079	€26,411	€13,205
1984 to 1989	€190,461	€25,395	€12,697

Pay and file deadlines

**Prior to 14 June 2010: 4 months after valuation date.*

**On or after 14 June 2010 but prior to 21 June 2011: 31 October following the CAT year in which the valuation date fell.*

**On or after 21 June 2011 but prior to 08 February 2012: 30 September following the CAT year in which the valuation date fell.*

**On or after 08 February 2012: 31 October following the CAT year in which the valuation date falls.*

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