



Our Ref: 16/0523/MF

18 July 2016

Mr Sean O'Callaghan  
Senior Executive Officer, Cork County Council  
County Hall  
Cork



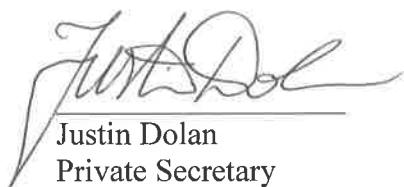
Dear Mr O'Callaghan,

The Minister for Finance, Mr Michael Noonan TD, has asked me to respond to your correspondence regarding Capital Acquisitions Tax (CAT) and unmarried couples.

Capital Acquisitions Tax (CAT) is the overall title for both Gift and Inheritance Tax. The tax is charged at 33% on the amount gifted to or inherited by the beneficiary of the gift or inheritance, beyond certain lifetime tax-free amounts depending on the relationship between the two individuals.

Gifts and inheritances between spouses and civil partners are not subject to CAT. The Minister has noted that Cork County Council expresses a wish that similar treatment be extended to couples other than those who are married or in civil partnerships.

Yours sincerely,



Justin Dolan  
Private Secretary