

Guideline – Local Payment Accounting for Capital Acquisitions Tax payments

Document reviewed August 2023

Table of Contents

1	Introduction	3
---	--------------------	---

1 Introduction

Capital Acquisitions Tax (CAT) was included in Integrated Taxation System (ITS) in June 2010. The majority of payments will be paid via ROS/MyAccount and this remains the preferred payment method for both Revenue and the customer to ensure the most timely and accurate allocation of the payment to the customer record. However, some customers may opt to submit payments using a Cheque or by EFT.

The procedure that applies to processing cheque payments received via Local Offices and by Electronic Fund Transfer (EFT) is outlined in this guideline. The procedure will apply mainly to the receipt of cheques and EFT payments for Gift and Inheritance Tax which are the main components of the CAT tax head.

Separate arrangements apply for the processing of CAT payments received via ROS/myAccount or paid directly to Collector-General's Division.

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

[...]