



## Report from Revenue/Probate Office Dublin Seminar on CAT 2010 Changes - 19 May 2010

Revenue and the Probate Office held their first Dublin seminar on the CAT changes in Finance Act 2010 on Wednesday 19 June. The seminar covered why the system was changed, the main probate changes, the change to secondary liability, the new CAT return forms and practicalities around filing and paying CAT on ROS. Some interesting points of note from the seminar are:

- A new Inland Revenue Affidavit Form (Form CA24) has been developed and will be made available shortly. Under the new procedures the affidavit must be sworn, completed in duplicate and submitted to the Probate Office/District Probate Registry. Once Probate issues Revenue will receive one copy of the Inland Revenue Affidavit direct from the Probate Office. The new forms and procedures do not apply to deaths which occurred before 5 December 2001. These forms are expected to be available from early June and it will be possible to order them on-line.
- Following receipt of the Inland Revenue Affidavit from the Probate Office, Revenue will issue a CAT return form for that year to those taxpayers who Revenue considers may have an obligation to file a return. If a liability to CAT does not arise for that year because there is no valuation date in the year, the taxpayer can advise Revenue by contacting their local Revenue Office or use a check-box facility on the form to indicate this. The form can then be returned to Revenue and its submission will not be regarded as a return for tax purposes.
- It is expected that the new system for CAT will go live in mid June 2010. There will be two versions of the new IT38 available on Revenue's Online Service (ROS), a short form which can be used in certain circumstances and a standard form. The short form will facilitate filing where no reliefs, credits or exemptions are being claimed and may be filed in paper format.
- A surcharge will apply where a return, in respect of valuation dates occurring after the go live date (up to 31 August 2010), is not filed by 31 October 2010. An extension for those who both pay and file on ROS will be available.
- Revenue indicated that a return made through the new ROS system after the go live date, in respect of valuation dates between 1 September 2009 and 31 August 2010, will be treated as filed on time provided it is filed by 31 October 2010. The extended filing date will apply where both return and payment is made through ROS. A surcharge will not apply to the late filing of returns in respect of valuation dates prior to go live. (Should a surcharge be applied automatically to a return for

the current year only in respect of a valuation date prior to go live, Revenue should be contacted to remove the surcharge) The new ROS system allows for the filing of returns for all years back to 2001.

- Concerns around secondary liability for personal representatives or solicitors with non-resident beneficiaries are addressed in Revenue's FAQs <http://www.revenue.ie/en/tax/cat/leaflets/cat-probate-faqs.html>.on their website. A Guide to the CAT and Probate changes is available on Revenue's website [here](http://www.revenue.ie/en/tax/cat/leaflets/changes-probate-cat.pdf) <http://www.revenue.ie/en/tax/cat/leaflets/changes-probate-cat.pdf>

Revenue had invited additional queries for possible inclusion in the FAQs. Should you have queries that may not be addressed in the guidance please contact Mary Healy in the ITI at [mhealy@taxireland.ie](mailto:mhealy@taxireland.ie)