

## Breakdown of Capital Acquisitions Tax Returns

The following tables provide a geographical breakdown of Capital Acquisitions Tax receipts in respect of inheritances and gifts by year. The figures may not match exactly with figures produced elsewhere. The estimated breakdowns are calculated on the basis of Revenue's internal operational districts and thus some counties are grouped together. These figures may be revised as new information becomes available. Furthermore, the data are not intended to be an indicator of economic performance in any area of the country.

Geographical Area	2016 Inheritance Tax				2016 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	9.60	2.49	395	3.04	0.33	1.23	41	2.95
Cavan/Monaghan	4.70	1.22	258	1.99	0.14	0.55	14	1.01
Clare	6.00	1.56	303	2.34	0.27	1.04	21	1.51
Cork	28.31	7.35	1,226	9.45	2.79	10.70	127	9.14
Donegal	7.16	1.86	279	2.15	1.12	4.28	45	3.24
Dublin	197.19	51.16	5,848	45.06	11.06	42.45	654	47.04
Galway County	15.79	4.10	410	3.16	0.62	2.39	65	4.68
Galway/Roscommon	7.53	1.95	301	2.32	0.39	1.49	21	1.51
Kerry	11.90	3.09	406	3.13	0.37	1.41	45	3.24
Kildare	13.14	3.41	353	2.72	1.00	3.83	41	2.95
Leitrim/Longford/Sligo	5.32	1.38	256	1.97	0.20	0.78	19	1.37
Limerick	7.77	2.02	385	2.97	0.52	1.99	28	2.01
Louth	6.22	1.61	258	1.99	0.29	1.11	29	2.09
Mayo	5.46	1.42	320	2.47	0.27	1.03	46	3.31
Meath	14.27	3.70	333	2.57	5.37	20.63	21	1.51
Tipperary	7.59	1.97	339	2.61	0.12	0.44	23	1.65
Waterford	7.24	1.88	316	2.44	0.09	0.36	20	1.44
Westmeath/Offaly	11.44	2.97	321	2.47	0.22	0.85	43	3.09
Wexford	6.10	1.58	318	2.45	0.27	1.03	29	2.09
Wicklow	12.65	3.28	351	2.70	0.63	2.41	58	4.17
<b>Total</b>	<b>385.38</b>	<b>100.00</b>	<b>12,976</b>	<b>100.00</b>	<b>26.07</b>	<b>100.00</b>	<b>1,390</b>	<b>100.00</b>

# Breakdown of Capital Acquisitions Tax Returns

Geographical Area	2015 Inheritance Tax				2015 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	9.54	2.61	403	3.11	0.29	0.88	31	2.32
Cavan/Monaghan	3.50	0.96	236	1.82	0.12	0.37	20	1.50
Clare	4.41	1.21	248	1.91	1.12	3.40	38	2.85
Cork	29.99	8.21	1,314	10.13	2.55	7.72	150	11.24
Donegal	6.07	1.66	288	2.22	1.00	3.03	45	3.37
Dublin	197.75	54.16	5,870	45.26	16.89	51.15	561	42.02
Galway County	14.75	4.04	456	3.52	0.77	2.32	53	3.97
Galway/Roscommon	5.22	1.43	306	2.36	0.13	0.40	19	1.42
Kerry	6.90	1.89	310	2.39	0.45	1.37	67	5.02
Kildare	11.18	3.06	364	2.81	1.82	5.51	46	3.45
Leitrim/Longford/Sligo	4.40	1.20	272	2.10	0.40	1.22	24	1.80
Limerick	9.68	2.65	393	3.03	0.28	0.85	43	3.22
Louth	6.19	1.70	267	2.06	0.52	1.59	23	1.72
Mayo	6.47	1.77	362	2.79	0.27	0.81	28	2.10
Meath	8.77	2.40	353	2.72	0.45	1.37	27	2.02
Tipperary	8.85	2.42	303	2.34	2.75	8.31	30	2.25
Waterford	5.60	1.53	262	2.02	0.19	0.57	21	1.57
Westmeath/Offaly	7.22	1.98	319	2.46	1.72	5.22	40	3.00
Wexford	6.64	1.82	278	2.14	0.45	1.36	37	2.77
Wicklow	12.01	3.29	365	2.81	0.84	2.55	32	2.40
<b>Total</b>	<b>365.13</b>	<b>100.00</b>	<b>12,969</b>	<b>100.00</b>	<b>33.02</b>	<b>100.00</b>	<b>1,335</b>	<b>100.00</b>

# Breakdown of Capital Acquisitions Tax Returns

Geographical Area	2014 Inheritance Tax				2014 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	10.85	3.31	458	3.94	0.39	1.49	41	3.34
Cavan/Monaghan	3.33	1.01	226	1.94	0.45	1.72	29	2.37
Clare	4.68	1.43	244	2.10	0.15	0.57	15	1.22
Cork	27.68	8.44	1,331	11.44	2.37	9.13	141	11.50
Donegal	4.42	1.35	210	1.80	0.68	2.60	31	2.53
Dublin	168.54	51.39	4,877	41.92	14.22	54.82	519	42.33
Galway County	9.12	2.78	357	3.07	0.41	1.60	47	3.83
Galway/Roscommon	6.25	1.91	280	2.41	0.54	2.08	38	3.10
Kerry	11.60	3.54	404	3.47	0.22	0.86	34	2.77
Kildare	11.99	3.66	361	3.10	0.80	3.07	36	2.94
Leitrim/Longford/Sligo	5.17	1.58	274	2.35	0.24	0.92	18	1.47
Limerick	7.13	2.18	386	3.32	1.05	4.06	40	3.26
Louth	4.69	1.43	218	1.87	0.55	2.12	21	1.71
Mayo	12.76	3.89	236	2.03	0.32	1.22	30	2.45
Meath	9.52	2.90	382	3.28	0.86	3.33	28	2.28
Tipperary	5.92	1.80	333	2.86	0.80	3.09	31	2.53
Waterford	5.58	1.70	260	2.23	0.44	1.71	28	2.28
Westmeath/Offaly	5.77	1.76	291	2.50	0.49	1.87	35	2.85
Wexford	4.16	1.27	217	1.87	0.24	0.92	25	2.04
Wicklow	8.79	2.68	290	2.49	0.74	2.83	39	3.18
<b>Total</b>	<b>327.95</b>	<b>100.00</b>	<b>11,635</b>	<b>100.00</b>	<b>25.95</b>	<b>100.00</b>	<b>1,226</b>	<b>100.00</b>

# Breakdown of Capital Acquisitions Tax Returns

Geographical Area	2013 Inheritance Tax				2013 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	6.13	2.38	338	3.33	0.40	2.00	44	3.39
Cavan/Monaghan	3.51	1.36	227	2.24	0.38	1.92	18	1.39
Clare	5.44	2.11	277	2.73	0.10	0.48	25	1.92
Cork	19.45	7.55	1,082	10.66	1.70	8.62	144	11.09
Donegal	4.33	1.68	201	1.98	0.36	1.84	33	2.54
Dublin	127.41	49.47	4,226	41.63	10.38	52.51	535	41.19
Galway County	5.57	2.16	277	2.73	0.27	1.38	46	3.54
Galway/Roscommon	5.30	2.06	225	2.22	0.32	1.62	31	2.39
Kerry	8.65	3.36	366	3.61	0.88	4.46	62	4.77
Kildare	6.83	2.65	270	2.66	1.40	7.10	39	3.00
Leitrim/Longford/Sligo	3.58	1.39	220	2.17	0.16	0.79	23	1.77
Limerick	14.85	5.77	401	3.95	0.32	1.62	59	4.54
Louth	3.32	1.29	174	1.71	0.50	2.55	17	1.31
Mayo	3.68	1.43	198	1.95	0.10	0.48	14	1.08
Meath	6.58	2.55	286	2.82	0.56	2.81	36	2.77
Tipperary	7.80	3.03	345	3.40	0.26	1.30	31	2.39
Waterford	5.14	2.00	224	2.21	0.53	2.69	34	2.62
Westmeath/Offaly	3.93	1.53	225	2.22	0.20	1.01	34	2.62
Wexford	5.97	2.32	244	2.40	0.33	1.69	32	2.46
Wicklow	10.04	3.90	346	3.41	0.62	3.12	42	3.23
<b>Total</b>	<b>257.53</b>	<b>100.00</b>	<b>10,152</b>	<b>100.00</b>	<b>19.77</b>	<b>100.00</b>	<b>1,299</b>	<b>100.00</b>

# Breakdown of Capital Acquisitions Tax Returns

Geographical Area	2012 Inheritance Tax				2012 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	5.72	2.25	295	2.95	0.66	2.55	54	3.91
Cavan/Monaghan	3.96	1.56	228	2.28	0.47	1.83	29	2.10
Clare	3.11	1.22	204	2.04	0.27	1.05	36	2.60
Cork	21.30	8.38	1,086	10.86	2.22	8.58	163	11.79
Donegal	4.39	1.73	232	2.32	0.22	0.84	39	2.82
Dublin	132.30	52.03	4,336	43.35	10.15	39.30	519	37.55
Galway County	8.29	3.26	347	3.47	0.92	3.56	64	4.63
Galway/Roscommon	4.95	1.95	268	2.68	1.90	7.36	44	3.18
Kerry	5.58	2.19	287	2.87	0.17	0.65	26	1.88
Kildare	8.73	3.43	290	2.90	1.32	5.13	44	3.18
Leitrim/Longford/Sligo	4.73	1.86	259	2.59	0.09	0.34	23	1.66
Limerick	6.50	2.56	345	3.45	0.29	1.12	47	3.40
Louth	2.53	0.99	136	1.36	0.54	2.09	16	1.16
Mayo	5.44	2.14	242	2.42	0.39	1.53	29	2.10
Meath	7.57	2.98	263	2.63	1.77	6.87	44	3.18
Tipperary	4.59	1.81	224	2.24	1.25	4.85	41	2.97
Waterford	4.15	1.63	218	2.18	0.58	2.25	30	2.17
Westmeath/Offaly	7.49	2.95	266	2.66	0.57	2.23	40	2.89
Wexford	5.95	2.34	212	2.12	1.13	4.38	59	4.27
Wicklow	7.02	2.76	265	2.65	0.91	3.52	35	2.53
<b>Total</b>	<b>254.30</b>	<b>100.00</b>	<b>10,003</b>	<b>100.00</b>	<b>25.82</b>	<b>100.00</b>	<b>1,382</b>	<b>100.00</b>

# Breakdown of Capital Acquisitions Tax Returns

Geographical Area	2011 Inheritance Tax				2011 Gift Tax			
	Amount €m	% of Inheritance Tax Paid	Numbers of Taxpayers	% of Taxpayers	Amount €m	% of Gift Tax Paid	Numbers of Taxpayers	% of Taxpayers
Carlow/Kilkenny/Laois	5.03	2.36	304	3.14	1.06	3.93	46	3.53
Cavan/Monaghan	3.20	1.50	195	2.01	0.30	1.12	12	0.92
Clare	4.50	2.11	256	2.64	0.34	1.25	39	2.99
Cork	18.58	8.70	1,019	10.52	1.81	6.68	125	9.59
Donegal	2.15	1.01	198	2.04	0.15	0.55	30	2.30
Dublin	104.20	48.81	4,155	42.88	14.20	52.47	533	40.87
Galway County	5.30	2.48	304	3.14	0.67	2.47	56	4.29
Galway/Roscommon	5.05	2.37	227	2.34	0.53	1.94	39	2.99
Kerry	5.79	2.71	308	3.18	0.25	0.92	36	2.76
Kildare	7.46	3.50	240	2.48	0.95	3.52	54	4.14
Leitrim/Longford/Sligo	4.63	2.17	235	2.43	0.40	1.48	30	2.30
Limerick	5.15	2.41	339	3.50	0.34	1.27	56	4.29
Louth	3.39	1.59	145	1.50	0.41	1.53	21	1.61
Mayo	3.72	1.74	256	2.64	0.13	0.47	32	2.45
Meath	6.44	3.02	249	2.57	1.24	4.57	51	3.91
Tipperary	6.13	2.87	265	2.74	1.18	4.36	26	1.99
Waterford	4.14	1.94	240	2.48	0.49	1.81	30	2.30
Westmeath/Offaly	6.00	2.81	289	2.98	0.66	2.44	30	2.30
Wexford	6.05	2.83	228	2.35	0.67	2.46	31	2.38
Wicklow	6.55	3.07	237	2.45	1.29	4.77	27	2.07
<b>Total</b>	<b>213.48</b>	<b>100.00</b>	<b>9,689</b>	<b>100.00</b>	<b>27.06</b>	<b>100.00</b>	<b>1,304</b>	<b>100.00</b>