



## **UPDATE (2006) ON REVENUE'S STATEMENTS OF PRACTICE ON C.A.T.**

Practitioners should note that all current Revenue practice directions and statements of Revenue practice on Capital Acquisitions Tax (and indeed other capital taxes) can be accessed on the Revenue's website [www.revenue.ie](http://www.revenue.ie)

## **APPENDIX 5**

REVENUE COMMISSIONERS'  
STATEMENTS OF PRACTICE  
CAPITAL ACQUISITIONS TAX

### **STATEMENT OF PRACTICE**

**SP-CAT/1/93**

### **INDEXATION**