

## APPENDIX 5

# LAW SOCIETY CONVEYANCING HANDBOOK

REVENUE COMMISSIONERS'  
STATEMENTS OF PRACTICE  
CAPITAL ACQUISITIONS TAX



### STATEMENT OF PRACTICE SP-CAT/1/91

### INDEXATION

#### 1. INTRODUCTION

Indexation was introduced in the Finance Act, 1990 and is explained in detail in the Statement of Practice on Computation of Tax - Aggregation and Indexation (SP-CAT/2/90)

#### 2. INDEXATION FACTORS

The threshold amounts should be multiplied by an indexation factor of -

- (i) 1.04, where the taxable gift or the taxable inheritance is taken in the year 1990, and
- (ii) 1.076, where the taxable gift or the taxable inheritance is taken in the year 1991.

*February, 1991*