**Ireland CAT Evolution:**

In Ireland, wealth and estate-related taxes also have historical precedents:

1. **Medieval Ireland:** Under Brehon Law, property and wealth were managed communally or within clans, but there were specific obligations on inheritance or succession, often involving payments or duties to the clan or chief.
2. **Colonial and Post-Colonial Period:** During British rule, Ireland was subject to the same inheritance and estate tax systems as the UK. This included Stamp Duties and other levies on property and wealth transfers.
3. **1894 Finance Act:** Estate Duty was formally introduced, imposing a tax on property transferred upon death. This was a direct estate tax aimed at the wealthy and remained in effect until 1975.
4. **Post-1975:** Estate Duty was replaced by the **Capital Acquisitions Tax (CAT)** system, encompassing both gifts and inheritances. This shift aimed to modernize and simplify wealth transfer taxation.