

INHERITANCE TAX DISCRETIONARY TRUST RETURN



Please insert the name and address of the person to whom correspondence should be addressed.

File No.

Agents Ref.

Note: Please read the notes on pages 3 and 4 before completing this form

PART 1

PPS No.

Name of Disponer

Address

Date of death

Date of principal instrument relating to the trust
(a copy to be attached if none has already been forwarded)

EXPRESSION OF DOUBT

If you are unsure about the tax treatment of any item in this return please tick (✓) this box and attach a covering letter setting out clearly the point at issue.

The Revenue Commissioners require you to make a return on this form in respect of such taxable inheritance as is deemed under Section 15 of the Capital Acquisitions Tax Consolidation Act, 2003, have been taken by the above-mentioned discretionary trust from the above-named disponer.

You are requested to show on page 4 of this form the amount of Inheritance Tax (plus interest, if any) payable by you in respect of such property as you show on page 3, and to enclose a remittance of that amount with the completed return, which should be sent to the address on page 4.

However, you may wish to claim present non-liability on the grounds that the conditions for an inheritance under Section 14 of the Capital Acquisitions Tax Consolidation Act, 2003, have not been fulfilled. If so, please complete the declaration on this page, and return the form to:

**The Revenue Commissioners,
East & South East,
C.A.T. Customer Service,
1st Floor Plaza Complex,
Belgard Road,
Tallaght,
Dublin 24.**

I/We declare that the conditions for an inheritance under Section 15 of the Capital Acquisitions Tax Consolidation Act, 2003, have not been fulfilled and that the information given in reply to the questions in this Part is correct to the best of my/our knowledge, information and belief.

Signature(s):

Capacity (Trustee(s), etc.):

Date:

PART 2

THIS PART TO BE COMPLETED IF PRESENT NON-LIABILITY IS CLAIMED

- 1. If any of the principal objects* are under the age of 21 years, state the name and date of birth of each of them.

- 2. If present non-liability is claimed on any other grounds, state particulars

* "Principal Objects" are defined in Section 14 of the Capital Acquisitions Tax Act, 2003.

DECLARATION

I/We declare that this Return includes full particulars in relation to all the property of which the taxable inheritance consisted at the Valuation Date.

I/We further declare that the said property has been valued as at the Valuation Date.

I/We further declare that this Return is, to the best of my/our knowledge, information and belief, correct and complete.

Signature(s):	<input type="text"/>	<input type="text"/>
Name(s) in block letters:	<input type="text"/>	<input type="text"/>
Address(es):	<input type="text"/>	<input type="text"/>
Capacity (Trustee(s), etc):	<input type="text"/>	<input type="text"/>
Date:	<input type="text" value="/ /"/>	<input type="text" value="/ /"/>

Note: It is sufficient, in the first instance, that the Declaration above be signed by the accountable person. If the Revenue Commissioners require the Declaration to be made on oath, the papers will be returned for this purpose.

Sworn by:

at:

in the County of:

on:

Before me:

a Commissioner for Oaths/Practising Solicitor

N.B. There are penalties for failure to comply with the requirements of the Capital Acquisitions Tax Consolidation Act, 2003 - See Section 58 thereof.

Date of Inheritance (Capital Acquisitions Tax Consolidation Act, 2003, Section 15)

/ /

Valuation Date (Capital Acquisitions Tax Consolidations Act, 2003, Section 16(b))

/ /

PROPERTY OF WHICH THE TAXABLE INHERITANCE CONSISTED ON THE VALUATION DATE

Note: 1. Valuations should be attached.

2. In the case of lands and buildings, forms CA6 are required in duplicate.

3. Where necessary, a statement should be annexed explaining any changes in property between the date of the inheritance and the Valuation Date.

4. Where space is insufficient, schedules may be annexed.

Market Value at the
Valuation Date
€

Total

€

Less property exempted from tax (C.A.T. Consolidation Act, 2003, Section 77 as extended)

€

Net after exemption

€

DEDUCTIONS

Amount

€

N.B. Deductions, where claimed, should be vouched, and a full explanation given. Total

€

CALCULATION OF TAX

INHERITANCE (see page 3)

Market Value (net after exemption)

€

Less deductions (if any)

€

Taxable Value

€

TAX

Tax at 6% on Taxable Value above

€

Interest thereon at the applicable rate per day*

(i.e. From to)

Net tax and interest now payable

€

* From 01/04/98 to 31/03/05 - 0.0322%

From 01/04/05 to 30/06/09 - 0.0273%

From 01/07/09 to date - 0.0219%

FOR OFFICIAL USE ONLY

Amount of payment received

€

For Accountant-General (Signed)

Date

Cheques should be made payable to the Revenue Commissioners and crossed "not negotiable".

Forward this form with a remittance for the tax (and interest, if any) as calculated above to this address.

**The Revenue Commissioners,
East & South East,
C.A.T. Customer Service,
1st Floor Plaza Complex,
Belgard Road,
Tallaght,
Dublin 24.**