



SELF-CERTIFICATION BY SOLICITOR
CAPITAL ACQUISITIONS TAX (SECTION 128, FINANCE ACT, 1996)
REGISTRATION OF TITLE BASED ON POSSESSION



PART 1 WHEN TO USE THIS FORM

Completion of this form (i.e. completion by a solicitor of Parts 3, 4 and 5 and of **one only** of the certificates in Part 6) is appropriate where -

- the conditions for self-certification under section 128, Finance Act, 1996, have been met (see Part 6), and
- the option (**available in every case**) of applying on form I.T.75 for a Revenue clearance certificate under section 146, Finance Act, 1994, is not being exercised.

PART 2 WHO TO CONTACT

When you have completed Parts 3, 4 and 5 and signed and dated one of the certificates in Part 6, the form should be sent to the Land Registry. **It should not be sent to the Revenue Commissioners.**

Enquiries about self-certification and requests for additional copies of this form should be addressed to:

Taxpayer Information Unit (C.A.T.),
 The Revenue Commissioners,
 Áras Brugha,
 9-10 Upper O'Connell Street,
 Dublin 1.
 Telephone: 8655000
 Fax: 8655017

PART 3 APPLICANT(S) FOR REGISTRATION

Name of Applicants:

PART 4 SOLICITOR FOR THE APPLICANT(S)

Name:

Address:

PART 5 DESCRIPTION OF THE PROPERTY

County, City Town, etc.	Townland, Street, etc.	Folio Number (if registered)	Area

PART 6 CERTIFICATE (UNDER SECTION 128, FINANCE ACT, 1996)

Certificates A, B and C below contain the conditions for self-certification. Choose (i.e. sign and date) a certificate which is appropriate to the circumstances of the application. One certificate will suffice.

A CERTIFICATE WHERE THE VALUE AND AREA DO NOT EXCEED €2,540 AND 500 SQUARE METRES

Note: This certificate may be used where the purpose of the application for registration is the rectification of the register to take account of small mapping errors.

- (1) I am the solicitor for the applicant for registration.
- (2) I have completed Parts 3, 4 and 5 of this form.
- (3) I am satisfied that the area of the property described in Part 5 does not exceed 500 square metres and that its present market value does not exceed €2,540.
- (4) I am satisfied also that the application for registration is not part part of a series of related applications covering a single piece of property the total area of which exceeds 500 square metres or the present market value of which exceeds €2,540.

Signature:

Date:

Solicitor for applicant

B CERTIFICATE WHERE THE VALUE AND AREA DO NOT EXCEED €19,050 AND 5 HECTARES

- (1) I am the solicitor for the applicant for registration.
- (2) I have completed Parts 3, 4 and 5 of this form.
- (3) I am satisfied that *neither*
 - (a) the property described in Part 5, nor
 - (b) that property plus any "related property" (as defined in Part 7 below) exceeds *either*
 - (i) five hectares in area, or
 - (ii) €19,050 in market value (at the date of this certificate).

Signature:

Date:

Solicitor for applicant

C CERTIFICATE WHERE THE APPLICANT IS A STATUTORY AUTHORITY AND THE VALUE DOES NOT EXCEED €127,000

- (1) I am the solicitor for the applicant for registration.
- (2) The applicant is a statutory authority within the definition of "statutory authority" contained in section 3(1) of the Registration of Title Act, 1964.
- (3) I have completed Parts 3, 4 and 5 of this form.
- (4) I am satisfied that *neither*
 - (a) the market value of the property described in Part 5, nor
 - (b) the market value of that property plus any "related property" (as defined in Part 7 below) exceeds €127,000 at the date of this certificate.

Signature:

Date:

Solicitor for applicant

PART 7 MEANING OF "RELATED PROPERTY" IN PARTS 6B AND 6C

"Related property" in Parts 6B and 6C means other real property (including chattels real) to which the solicitor for the applicant for registration, having examined the title to the property described in Part 5, has reason to believe that "the Form 5 Particulars of Title" related at the appropriate time, and for this purpose "the Form 5 Particulars of Title" related to other real property at the appropriate time if they related to it at any time during "the relevant period" (in so far as they related at that particular time to the property described in Part 5).

"The Form 5 Particulars of Title" are the particulars of title (to the property described in Part 5) which are required to be produced to the Registrar for the purposes of paragraph 2 of the Form 5 referred to in the Land Registration Rules, 1972.

"The relevant period" is the period which runs (inclusively) -

From: 28/2/74 or the date as of which the last previous registration (if any) was made, whichever is the later

To: the date of the certificate in Part 6.