

Guide to Statement of Affairs (Probate) SA.2 – Taxation of Foreign Property for gifts or inheritances received on or after 01/12/1999

Taxation of Foreign Property					
Residence or ordinary residence of disponent	Residence or ordinary residence of beneficiary	Domicile of disponent	Domicile of beneficiary	CAT liability pre 1/12/2004	CAT liability post 1/12/2004
Irish	Irish	Irish	Irish	Liable	Liable
Irish	Irish	*Foreign	Irish	Liable	Liable
Irish	Irish	Irish	Foreign	Liable	Liable
Foreign	Irish	*Foreign	Irish	Liable	Liable
Irish	Foreign	Irish	Irish	Liable	Liable
Foreign	Foreign	Irish	Irish	Not Liable	Not liable
Irish	Irish	**Foreign	**Foreign	Not Liable	Liable
Irish	Foreign	Irish	Foreign	Liable	Liable
Foreign	Foreign	Foreign	Irish	Not Liable	Not liable
Foreign	Foreign	Foreign	Foreign	Not Liable	Not liable
Irish	Foreign	**Foreign	**Foreign	Not Liable	Liable
Irish	Foreign	**Foreign	Irish	Not Liable	Liable
Foreign	Irish	Irish	Irish	Liable	Liable
Foreign	Foreign	Irish	Foreign	Not Liable	Not liable
Foreign	Irish	**Foreign	**Foreign	Not Liable	Liable
Foreign	Irish	Irish	**Foreign	Not Liable	Liable

* Where a disponent dies domiciled in any of the states of the U.S.A., no liability to inheritance tax arises in respect of foreign situate property.

**Where a gift/inheritance is taken under a disposition made on or after 1 December 1999, the entire property is chargeable where: -

- The disponent is resident or ordinarily resident in the State at the date of the disposition, or
- The beneficiary is resident or ordinarily resident in the State at the date of the gift/inheritance.

A person (the disponent or beneficiary) who is not domiciled in the State on a particular date is treated as not resident and not ordinarily resident in the State on that date unless:

- that date occurs on or after 1 December 2004,
- that person has been resident in the State for the 5 consecutive years of assessment immediately preceding the year of assessment in which that date falls, and
- that person is either resident or ordinarily resident in the State on that date.