Taxation of Foreign Property for gifts or inheritances received on or after 01/12/1999

Residence or ordinary residence of disponer	Residence or ordinary residence of beneficiary	Domicile of disponer	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 gift / inheritance is taken under a disposition made on or after 1 December 1999, the entire property is chargeable where: -

•   The disponer 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 disponer 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:

(a)   that date occurs on or after 1 December 2004,
(b)   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
(c)   that person is either resident or ordinarily resident in the State on that date.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Revenue
Cáin agus Custaim na hÉireann