



ESTATE DUTY

(to be used where the deceased died prior to 1st April 1975)

To be delivered in duplicate

File No.

[Empty box for File No.]

Insert here the Name and Address of the person to whom this affidavit is to be returned:

Agent's Reference:

Note: The Original Grant must be delivered with this Affidavit to —

Revenue Commissioners,
Capital Acquisitions Tax
(Estate Duty),
9/15 Upper O'Connell Street,
Dublin 1. D01 YT32
Tel: 01 738 3673

Affidavit or Affirmation for Revenue, where an application is made for a second or subsequent grant of representation except where the Estate was within the operation of the previous grant in which case the appropriate form of affidavit as for an original grant should be used.

The High Court

(PROBATE)

⁽¹⁾ Delete as appropriate.

THE ⁽¹⁾ PROBATE OFFICE ⁽¹⁾ DISTRICT PROBATE REGISTRY AT _____

⁽²⁾ Insert here the address and occupation of Deceased and his or her personal description as "Bachelor", "Spinster", "Widower" or "Widow"

In the ESTATE of _____

who died on _____ late of ⁽²⁾ _____

⁽³⁾ Insert here the name, postal address, and description of each person who joins in the Affidavit or Affirmation.

I ⁽³⁾ _____

⁽⁴⁾ If affirmed substitute "do solemnly and sincerely affirm"

⁽⁴⁾ make oath and say as follows: —

⁽⁵⁾ Insert here "Double Probate of the Will", or "Administration (with Will) (or Administration) of the unadministered estate", or as the case may be.

1. I desire to obtain a grant of ⁽⁵⁾ _____

of the above-named who died at ⁽⁶⁾ _____

_____ domiciled in _____

⁽⁶⁾ State the name of the place where the Deceased died.

2. The replies to the following questions are correct, viz.:

QUESTIONS	ANSWERS
(i) What further assets, if any, have been discovered since the original grant was sworn?	
(ii) Why is a fresh grant required?	
(iii) Is the original personal representative dead? If so, state the date of death, and date and place of grant of representation.	

3. The account on page 2 is a true account of the particulars and **value, at the date of this Affidavit**, so far as I _____ have been able to ascertain the same, of all the UNADMINISTERED property of the Deceased within the operation of the previous grant, whether in possession or reversion, within the State, exclusive of what the Deceased may have been possessed of or entitled to as a trustee and not beneficially, but including property over which the Deceased had and exercised a general power of appointment. The gross value thereof is € _____ of which € _____ is personal property.

All of which is true to the best of my _____ knowledge and belief.

⁽⁷⁾ Insert the names of the deponents and if affirmed substitute "Affirmed" for "Sworn".

⁽⁷⁾ Sworn by the above-named _____

at _____ in the County of _____

_____ this _____ day of _____ 20 _____

Before me, a Commissioner for Oaths / Practising Solicitor



The expression "The State" throughout this form is to be interpreted, as referable to the area to which the laws of Ireland have application, as referable to the area to which the laws of the Constitution, as referable to Article 3 of the Constitution, as referable to the area to which the laws of Ireland have application.

ACCOUNT — Unadministered Estate

Current Market Value to be used

€

The property herein to be valued at the date of this Affidavit.

Leasehold Property and Tenancies from year to year, <i>as per Schedule - Form D1 annexed.</i>		
Other personal property, viz.:		
Freehold Registered Land - as per Schedule - Form D1 - annexed.		
Other Real Estate - as per Schedule - Form D1 - annexed.		
GROSS VALUE OF THE PROPERTY IN THIS AFFIDAVIT		
Debts due and unpaid, viz.:	€	
NET VALUE OF THE PROPERTY IN THIS AFFIDAVIT		

CERTIFICATE OF ESTATE DUTY PAID

I hereby certify that no Estate Duty has been paid or is at present payable (or) the sum of € _____ was paid, for Estate Duty and Interest in respect of the property included in this affidavit, the duty being charged at the rate of _____ per cent (or) the fixed Estate Duty of € _____ and that the Revenue Commissioners offer no objection to the issue of the Grant for which application is now made in connection with this affidavit.

Date _____ 20 _____

For Revenue Commissioners,

CERTIFICATE FOR THE HIGH COURT (PROBATE) - FINANCE ACT, 1894 et seq. (DEATH BEFORE 1st JUNE, 1959)

The Probate Office District Probate Registry at _____

In the Estate of _____ deceased.

I certify the receipt here of an Affidavit showing that the gross value of the personal property of the said Deceased within the jurisdiction of this Court (exclusive of what Deceased may have been in possession of or entitled to as Trustee, and not beneficially) amounts to € _____.

I further certify that the net value of the Freehold Registered Land of the said Deceased within the jurisdiction of this Court (exclusive of what Deceased may have been in possession of or entitled to as Trustee, and not beneficially) as shown by the said Affidavit amounts to € _____.

For Revenue Commissioners

CERTIFICATE FOR THE HIGH COURT (PROBATE) - FINANCE ACT, 1894 et seq. (DEATH ON OR AFTER 1st JUNE, 1959)

The Probate Office District Probate Registry at _____

In the Estate of _____ deceased.

I certify the receipt here of an Affidavit showing that the value of the property of the said Deceased within the jurisdiction of this Court (exclusive of what Deceased may have been possessed of or entitled to as Trustee, and not beneficially) amounts to, gross € _____ and net € _____ and that no Estate Duty is now payable in respect of the above-named property.

For Revenue Commissioners

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.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.