

## Guide to Statement of Affairs (Probate) SA.2 – Taxation of Foreign Property

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	<b>Liable</b>
Irish	Irish	*Foreign	Irish	Liable	<b>Liable</b>
Irish	Irish	Irish	Foreign	Liable	<b>Liable</b>
Foreign	Irish	*Foreign	Irish	Liable	<b>Liable</b>
Irish	Foreign	Irish	Irish	Liable	<b>Liable</b>
Foreign	Foreign	Irish	Irish	Not Liable	<b>Not liable</b>
Irish	Irish	**Foreign	**Foreign	Not Liable	<b>Liable</b>
Irish	Foreign	Irish	Foreign	Liable	<b>Liable</b>
Foreign	Foreign	Foreign	Irish	Not Liable	<b>Not liable</b>
Foreign	Foreign	Foreign	Foreign	Not Liable	<b>Not liable</b>
Irish	Foreign	**Foreign	**Foreign	Not Liable	<b>Liable</b>
Irish	Foreign	**Foreign	Irish	Not Liable	<b>Liable</b>
Foreign	Irish	Irish	Irish	Liable	<b>Liable</b>
Foreign	Foreign	Irish	Foreign	Not Liable	<b>Not liable</b>
Foreign	Irish	**Foreign	**Foreign	Not Liable	<b>Liable</b>
Foreign	Irish	Irish	**Foreign	Not Liable	<b>Liable</b>

\*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 situated 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 foreign domiciled person will not be regarded as resident or ordinarily resident for this purpose until a date on or after 1 December 2004 and then only if he/she has been resident for 5 consecutive years of assessment preceding this date.