

# CA25 - Inland Revenue Affidavit Guide - Taxation of Foreign Property

Taxation of Foreign Property				
Residence or ordinary residence of Disponer	Residence or ordinary residence of beneficiary	Domicile of disponer	Domicile of beneficiary	CAT liability
Irish	Irish	Irish	Irish	Liable
Irish	Irish	*Foreign	Irish	Liable
Irish	Irish	Irish	Foreign	Liable
Foreign	Irish	*Foreign	Irish	Liable
Irish	Foreign	Irish	Irish	Liable
Foreign	Foreign	Irish	Irish	Not Liable
Irish	Irish	Foreign	Foreign	Not Liable
Irish	Foreign	Irish	Foreign	Liable
Foreign	Foreign	Foreign	Irish	Not Liable
Foreign	Foreign	Foreign	Foreign	Not Liable
Irish	Foreign	Foreign	Foreign	Not Liable
Irish	Foreign	Foreign	Irish	Not Liable
Foreign	Irish	Irish	Irish	Liable
Foreign	Foreign	Irish	Foreign	Not Liable
Foreign	Irish	Foreign	Foreign	Not Liable
Foreign	Irish	Irish	Foreign	Not Liable

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